FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

BENGAL SECRETARIAT LIBRARY.

1890-91.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	24,045,209		
Opium	7,879,182		
Salt	8,523,368		
Stamps	4,068,969		
Excise	4,947,780		
Other Heads	9,425,726		
TOTAL, PRINCIPAL HEADS		23	58,890,234
Interest		45	931,050
Post Office, Telegraph, and Mint		53	2,537,689
Receipts by Civil Departments		67	1,612,069
Miscellaneous		89	927,127
Railways		113	17,235,978
Irrigation		123	2,172,578
Buildings and Roads		147	649,289
Receipts by Military Department		173	785,635
TOTAL REVENUE . Rx.			85,741,649
Debt, Deposits, and Advances:			
Permanent Debt (Net Incurred)		217	6,293,714
Unfunded Debt		217	595,430
Deposits and Advances (Net)		217	1,051,693
Secretary of State's Bills drawn		217	15,969,034
TOTAL RECEIPTS			109,651,520
Balance on April 1st—India	Rx. 14,748,821		
England	£ 5,402,873	243	20,151,694
GRAND TOTAL			129,803,214

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1891.

DISBURSEMENTS.	For details, *vide* page No.	
Expenditure:		
Direct Demands on the Revenues	23	9,536,015
Interest	45	4,195,304
Post Office, Telegraph, and Mint	53	2,282,612
Salaries and Expenses of Civil Departments	67	13,386,261
Miscellaneous Civil Charges	89	4,678,516
Famine Relief and Insurance	107	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	111	*—4,812*
Railway Revenue Account	113	17,923,269
Irrigation	123	2,742,128
Buildings and Roads	147	5,730,907
Army Services	173	20,690,068
Special Defence Works	187	491,837
TOTAL		82,252,105
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year . . . *Rx.* 169,981		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances . . . *368,608*	191	*198,627*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.		82,053,478
Expenditure not charged to Revenue:		
Capital Outlay on Railways and Irrigation Works	196	3,365,632
Capital Charge involved in Redemption of Liabilities, &c.	196	4,692,557
Debt, Deposits, and Advances:		
Loans to Native States, Presidency Corporations, &c. (Net Advances)	217	456,368
Loans and Advances by Provincial Governments	217	275,692
Capital of Railway Companies (Net Payments)	217	2,654,216
Remittances (Net)	217	122,278
Secretary of State's Bills paid	217	14,471,699
TOTAL DISBURSEMENTS		108,091,920
Balance on March 31st—India . . . Rx. 17,876,244		
England . . . £ 3,835,056	243	21,711,294
GRAND TOTAL		129,803,214

	Rx.
Revenue	85,741,649
Expenditure chargeable thereon	82,053,478
SURPLUS	3,688,171

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	150,397	676,166	2,108,715	452,855	1
Opium	14A	30	270	22,020	43,217	37,942	2
Salt	15A	31	1,930,502	...	158,819	...	3
Stamps	16	34	47,156	151,936	125,106	76,765	4
Excise	17	35	84,571	266,229	413,435	247,732	5
Provincial Rates	18	36	7,412	94,275	94,672	53,656	6
Customs	19A	37	...	...	747,309	...	7
Assessed Taxes	20	39	143,249	46,856	65,880	22,438	8
Forest	21	40	33,453	121,346	432,197	32,679	9
Registration	22	42	1,950	10,212	4,027	4,323	10
Tributes from Native States	23	43	221,946	25,012	24,659	15	11
TOTAL			2,620,906	1,414,052	4,218,036	928,405	12
Interest:	24	46	271,672	2,923	2,556	115	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	89,736	56,682	76,048	33,993	14
Telegraph	28	56	761,136	...	...	...	15
Mint	29	64	149,582	...	...	...	16
TOTAL			1,000,454	56,682	76,048	33,993	17
Receipts by Civil Departments:							
Law and Justice	31A	71	34,175	44,717	79,143	13,087	18
Police	32	75	1,440	18,310	29,064	10,768	19
Marine	33A	76	97,361	...	29,956	6	20
Education	34	81	1,509	14,902	2,088	4,189	21
Medical	36A	83	731	1,322	2,193	105	22
Scientific and other Minor Departments	38A	86	6,968	1,516	30	5,780	23
TOTAL			142,184	80,767	142,474	33,935	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	99	79,545	5,383	3,474	1,755	25
Stationery and Printing	42A	101	12,150	721	5,151	405	26
Exchange	43	103	78,198	...	...	...	27
Miscellaneous	44A	104	22,933	10,211	33,627	5,723	28
TOTAL			192,826	16,315	42,252	7,883	29
Railways:							
State Railways (Gross Receipts)	49	114	6,288,071	444,300	569,989	7,911	30
Guaranteed Companies (Net Traffic Receipts)	49	114	3,501,274	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	121	...	...	...	...	32
TOTAL			9,789,345	444,300	569,989	7,911	33
Irrigation:							
Major Works:							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59	130	2,839	...	9,990	...	36
TOTAL			2,839	...	9,990	...	37
Buildings and Roads:							
Military Works	61	148	35,735	91	4,402	229	38
Civil Works	61	148	6,556	13,894	21,298	14,743	39
TOTAL			42,291	13,985	25,700	14,972	40
Receipts by Military Department:							
Army:							
Effective	63	174	444,892	...	...	...	41
Non-Effective	63	174	29,886	...	...	...	42
TOTAL			474,778	...	...	...	43
Total Revenue			14,537,295	2,029,024	5,087,045	1,027,214	44

(*a*) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives at the principal Native

(*b*) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·3·67509.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1891.

transactions *in India*, including those of "Exchange"]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,881,940	5,744,028	2,225,105	4,373,673	4,432,330	24,045,209	...	...	24,045,209
2	5,971,099	47,674	2,872	..	1,754,088	7,879,182	...	...	7,879,182
3	2,319,488	...	...	1,951,783	2,162,776	8,523,368	...	...	8,523,368
4	1,424,693	674,029	388,695	645,688	534,901	4,068,969	...	...	4,068,969
5	1,046,484	513,508	177,008	1,199,746	999,067	4,947,780	...	...	4 947,780
6	811,894	922,791	398,051	810,893	297,596	3,491,240	...	...	3 491,240
7	482,277	..	...	173,839	339,793	1,743,218	...	...	1,743,218
8	433,082	229,869	132,437	182,718	360,867	1,617,396	...	...	1,617,396
9	72,739	163,788	63,437	179,541	328,822	1,448,002	...	...	1,448,002
10	123,908	39,568	23,271	108,399	49,791	365,449	...	...	365,449
11	...	...	27,571	344,943	116,275	760,421	...	...	760,421
12	16,567,604	8,335,255	3,458,447	9,971,223	11,376,306	58,890,234	...	...	58,890,234
13	138,952	19,493	22,678	40,992	211,171	710,552	166,194	54,304	931,050
14	275,926	183,041	188,769	246,811	251,497	1,402,503	...		1,402,503
15	13	...	...	...	310	761,459	14,754	4,821	781,034
16	...	...	...	...	204,493	354,075	58	19	354,152
17	275,939	183,041	188,769	246,811	456,300	2,518,037	14,812	4,840	2,537,689
18	166,263	89,618	68,041	76,853	62,018	633,915	...	...	633,915
19	90,258	37,804	69,984	41,958	69,797	369,383	...	...	369,383
20	91,874	...	...	44	6,365	225,606	...	...	225,606
21	60,878	24,416	6,703	31,462	57,598	203,745	...	...	203,745
22	14,954	12,925	3,838	9,714	11,329	57,111	33,646	10,994	101,751
23	19,208	10,371	10,567	17,478	4,716	76,634	780	255	77,669
24	443,435	175,134	159,133	177,509	211,823	1,566,394	34,426	11,249	1,612,069
25	30 834	18,668	14,684	23,850	44,180	222,373	101,888	33,292	357,553
26	34,978	8,230	11,910	9,588	9,339	92,472	...	...	92,472
27	..	...	...	. .	...	78,198	...	...	78,198
28	116,995	37,315	20,378	90,594	53,450	391,226	5,787	1,891	398,904
29	182,807	64,213	46,972	124,032	106,969	784,269	107,675	35,183	927,127
30	1,746,241	1,117,417	2,742,000	303,540	483,450	13,702,919	230	75	13,703,224
31	...	...	...	...	...	3,501,274	...	...	3,501,274
32	...	...	...	30,505	...	30,505	735	240	31,480
33	1,746,241	1,117,417	2,742,000	334,045	483,450	17,234,698	965	315	17,235,978
34	134,673	541,678	537,661	27,421	43,250	1,284,683	...	...	1,284,683
35	...	110,697	46,422	477,606	74,271	708,996	...	...	708,996
36	94,792	17,050	20,503	13,936	19,789	178,899	...	...	178,899
37	229,465	669,425	604,586	518,963	137,310	2,172,578	...	..	2,172,578
38	14	136	535	293	2,610	44,045	...	...	44,045
39	111,084	94,407	68,452	110,168	130,234	570,836	25,934	8,474	605,244
40	111,098	94,543	68,987	110,461	132,844	614,881	25,934	8,474	649,289
41	...	...	...	109,834	120,391	675,117	34,720	11,344	721,181
42	...	...	.	13 385	11 520	54,791	7,283	2,380	64,454
43	...	...	...	123 219	131,911	729,908	42 003	13,724	785,635
44	19,695,541	10,658,521	7,291,572	11,647,255	13,248,084	85,221,551	392,009	128,089	85,741,649

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General in Courts in India

exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other rate of Exchange During the year this average rate was 1s. 6·0893039d. per rupee, see page 242 and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	Rx.	Rx.	Rx.	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	4,341	2,184	27,071	3,264	1
Assignments and Compensations (*b*) .	12	26	313,138	6,395	4	4,137	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	61,760	157,582	367,888	93,153	3
Opium (including cost of Production)	14C	31	1,228	...	...	...	4
Salt (including cost of Production) .	15B	32	116,457	...	738	...	5
Stamps	16	34	*—46,882*	4,280	3,354	3,412	6
Excise	17	35	916	5,487	3,445	876	7
Provincial Rates	18	36	...	...	4,441	310	8
Customs	19B	38	...	...	16,695	...	9
Assessed Taxes	20	39	29	184	1,337	93	10
Forest	21	40	35,428	73,362	138,794	27,349	11
Registration	22	42	469	4,268	2,209	2,449	12
TOTAL .			486,884	253,742	565,976	135,043	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works .	25	48	348,044	2,240	1,566	50	14
Interest on other Obligations . .	26	50	385,421	308	590	14	15
TOTAL .			733,465	2,548	2,156	64	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	74,324	51,573	74,061	36,587	17
Telegraph	28	56	602,008	...	...	...	18
Mint	29	64	47,991	...	...	...	19
TOTAL .			724,323	51,573	74,061	36,587	20
Salaries and Expenses of Civil Departments:							
General Administration	30	68	414,507	43,822	103,304	25,057	21
Law and Justice	31B	72	143,975	129,454	302,322	64,243	22
Police	32	75	52,086	133,816	1,042,987	121,505	23
Marine (including River Navigation) .	33B	77	229,410	...	56,221	18,554	24
Education	34	81	14,083	64,123	47,951	33,154	25
Ecclesiastical	35	82	16,642	3,999	8,074	1,829	26
Medical	36B	83	20,153	31,552	40,396	24,826	27
Political	37	84	458,148	1,641	38,301	6,317	28
Scientific and other Minor Departments	38B	87	255,867	7,664	13,009	5,705	29
TOTAL .			1,604,871	416,071	1,652,565	301,190	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions .	39	90	41,026	26,461	15,695	1,614	31
Civil Furlough and Absentee Allowances	40	98	792	...	123	...	32
Superannuation Allowances & Pensions	41B	100	71,320	22,848	23,970	6,946	33
Stationery and Printing . . .	42B	101	*—83,267*	16,120	41,874	6,062	34
Miscellaneous	44B	105	34,203	5,202	14,175	7,791	35
TOTAL .			64,074	70,631	95,837	22,413	36
Famine Relief and Insurance:							
Famine Relief	45	108	...	...	...	...	37
Construction of Protective Railways .	46A	108	...	...	...	...	38
Construction of Protective Irrigation Works	46B	109	...	...	...	...	39
Reduction of Debt	47	110	520,029	...	...	...	40
TOTAL .			520,029	..	...	...	41
Carried over .			4,133,646	794,565	2,390,595	495,297	42

(*a*) *See* foot-note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follows.

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above . . .	410,089
Under Railway Revenue Account	(*d*) 2,870,517
Under Irrigation	1,081,439
	4,368,045

(*d*) Includes Rx. 19,415 charged to

(*e*) Includes £122,845 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1891.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	63,717	19,293	10,890	29,618	75,285	235,663	...	...	235,663
2	28,594	21,983	15,573	112,557	1,007,711	1,510,092	...	...	1,510,092
3	363,096	749,470	380,418	840,528	662,241	3,676,136	347	113	3,676,596
4	2,176,616	...	...	...	2,436	2,180,280	390	127	2,180,797
5	6,826	...	...	169,379	135,125	428,525	368	120	429,013
6	48,528	17,596	16,636	16,375	21,321	84,620	34,218	11,181	130,019
7	65,189	11,934	5,469	47,103	34,562	174,981	54	18	175,053
8	42,522	606	895	...	5,206	54,040	...	..	54,040
9	54,211	...	...	15,644	48,102	134,652	...	...	134,652
10	17,598	1,859	1,121	1,620	5,405	29,246	...	...	29,246
11	41,333	90,594	64,995	123,921	185,673	781,449	2,008	656	784,113
12	62,974	20,376	7,107	67,696	29,183	196,731	...	...	196,731
13	2,971,204	933,771	503,104	1,424,441	2,212,250	9,486,415	37,385	12,215	9,536,015
14	8,463	13,396	17,492	3,665	15,173	410,089	2,512,812	821,063	3,743,964
15	10,671	2,321	6,161	4,059	41,546	451,091	188	61	451,340
16	19,134	15,717	23,653	7,724	56,719	861,180	2,513,000	821,124	4,195,304
17	407,894	155,926	153,308	145,448	193,110	1,292,231	78,774	25,739	1,396,744
18	—*48*	...	...	...	358	602,318	121,848	39,814	763,980
19	...	...	...	...	57,193	105,184	12,590	4,114	121,888
20	407,846	155,926	153,308	145,448	250,661	1,999,733	213,212	69,667	2,282,612
21	213,462	161,856	125,766	149,472	175,053	1,412,299	247,346	80,820	1,740,465
22	1,028,111	572,005	378,454	502,422	504,065	3,625,051	633	207	3,625,891
23	592,597	643,818	339,639	401,665	531,570	3,859,683	...	...	3,859,683
24	94,047	...	...	3,637	3,827	405,696	115,742	37,819	559,257
25	353,331	181,192	130,182	234,274	311,420	1,369,710	1,526	499	1,371,735
26	17,751	22,694	24,720	35,842	33,915	165,466	406	133	166,005
27	162,486	111,213	82,584	178,448	146,744	798,402	6,433	2,102	806,937
28	9,638	12,907	121,664	9,030	81,111	738,757	23,956	7,828	770,541
29	44,338	28,469	27,546	45,130	30,051	457,779	21,080	6,888	485,747
30	2,515,761	1,734,154	1,230,555	1,559,920	1,817,756	12,832,843	417,122	136,296	13,386,261
31	124,685	87,696	38,019	84,586	86,579	506,361	15,985	5,223	527,569
32	202	36	...	450	236	1,839	174,040	56,868	232,747
33	153,163	166,994	80,306	143,648	156,790	825,985	1,677,448	548,108	3,051,541
34	253,334	52,711	50,871	99,216	89,406	526,327	49,828	16,281	592,436
35	30,539	21,763	11,416	86,111	25,159	236,359	28,539	9,325	274,223
36	561,923	329,200	180,612	414,011	358,170	2,096,871	1,945,840	635,805	4,678,516
37	1,430	1,736	...	2,413	...	5,579	...	...	5,579
38	...	...	...	...	...	..	...	...	...
39	...	1,297	3,095	45,457	24,543	74,392	...	...	74,392
40	...	...	...	...	...	520,029	.	...	520,029
41	1,430	3,033	3,095	47,870	24,543	(*c*)600,000	...	...	600,000
42	6,477,298	3,171,801	2,094,327	3,599,414	4,720,099	27,877,042	5,126,559	1,675,107	34,678,708

(*b*) *See* Note at head of Account No. 12, page 26.

(*c*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies:—

Indian Midland Railway	. .	Rx. 244,190
Bengal-Nagpur Railway	.	,, 238,160
		482,350

For further details, see page 49 :—

England.	Exchange.	Total.
£	Rx.	Rx.
2,512,812	821,063	3,743,964
(*c*) 988,187	322,891	4,187,595
...	...	1,081,439
3,500,999	1,143,954	9,012,998

State Railways—"Interest on Capital deposited by Companies." chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6			4,133,646	794,565	2,390,595	495,297	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	18	112	...	...	...	1,591	2
Railway Revenue Account:							
State Railways:							
Working Expenses	49A	116	2,421,064	323,334	316,123	7,714	3
Interest on Debt	25	48	2,363,625	...	115,461	...	4
Annuities in purchase of Railways	49A	116	...	...	...	...	5
Interest chargeable against Companies on advances	51	119	...	...	...	...	6
Interest on Capital deposited by Companies	50	119	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	49A & 52	116 & 120	438,948	10,074	...	...	8
Interest	49 A	116	7,597	...	...	...	9
Subsidized Companies: Land, &c.	54A	121	...	...	...	10,113	10
Miscellaneous Railway Expenditure	55	122	28,557	2,035	20,568	...	11
TOTAL			5,259,791	354,858	452,152	17,827	12
Irrigation:							
Major Works:							
Working Expenses	57	125	...	...	...	...	13
Interest on Debt	25	48	565,246	...	...	...	14
Minor Works and Navigation	60	137	12,048	...	83,254	...	15
TOTAL			577,294	...	83,254	...	16
Buildings and Roads:							
Military Works	62	151	920,390	446	173,113	20,959	17
Civil Works	62	151	132,976	219,769	600,462	165,353	18
TOTAL			1,053,366	220,215	773,575	186,312	19
Army Services:							
Army:							
Effective	63	175	8,206,271	...	...	...	20
Non-Effective	63	175	470,373	...	...	...	21
TOTAL			8,676,644	...	...	...	22
Special Defence Works	65	188	233,878	...	18,520	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,934,619	1,369,638	3,718,096	701,027	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	194	483	...	117,411	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	68	194	...	*32,166*	...	*2,547*	26
Total Expenditure charged against Revenue			19,935,102	1,337,472	3,835,507	698,480	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	196	61,702	*—65,911*	312,356	...	28
Irrigation Works	69	196	...	...	...	...	29
TOTAL			61,702	*—65,911*	312,356	...	30
Capital charge involved in Redemption of Liabilities, &c.	72	207	...	...	...	...	31

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1891—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,477,298	3,171,801	2,094,327	3,599,414	4,720,099	27,877,042	5,126,559	1,675,107	34,678,708
2	1,304	*—36,319*	...	28,612	...	*—4,812*	...	...	*—4,812*
3	786,083	640,039	1,749,515	191,353	336,715	6,771,940	...	...	6,771,940
4	358,155	...	19,861	...	...	2,857,102	865,342	282,751	4,005,195
5	...	...	...	...	...	...	1,690,632	552,415	2,243,047
6	...	...	...	...	...	...	122,845	40,140	162,985
7	...	...	...	...	...	19,415	669,258	218,681	907,354
8	10,699	7,026	...	11,406	38,169	516,322	...	...	516,322
9	...	...	...	..	...	7,597	2,354,130	769,214	3,130,941
10	11,484	4,000	10,691	...	...	36,288	...	...	36,288
11	25,695	1,474	52,306	17,482	1,080	149,197	...	...	149,197
12	1,192,116	652,539	1,832,373	220,241	375,964	10,357,861	5,702,207	1,863,201	17,923,269
13	135,127	257,039	205,254	125,237	35,756	758,413	...	...	758,413
14	238,200	277,993	...	...	...	1,081,439	...	...	1,081,439
15	152,436	25,968	67,907	355,906	201,859	899,378	2 184	714	902,276
16	525,763	561,000	273,161	481,143	237,615	2,739,230	2,184	714	2,742,128
17	2,689	1,413	38,800	11,459	20,848	1,190,117	23,033	7,526	1,220,676
18	865,601	622,847	438,535	692,195	647,384	4,385,122	94,297	30,812	4,510,231
19	868,290	624,260	477,335	703,654	668,232	5,575,239	117,330	38,338	5,730,907
20	...	...	...	3,017,698	2,612,994	13,836,963	2,344,493	766,065	16,947,521
21	...	...	...	328,915	162,877	962,165	2,095,632	684,750	3,742,547
22	...	...	...	3,346,613	2,775,871	14,799,128	4,440,125	1,450,815	20,690,068
23	...	...	...	...	...	252,398	180,470	58 969	491,837
24	9,064,771	4,973,281	4,677,196	8,379,677	8,777,781	61,596,086	15,568,875	5,087,144	82,252,105
25	...	17,750	34,337	...	...	169,981	...	...	169,981
26	*153,877*	...	...	*94,821*	*85,197*	*368,608*	...	...	*368,608*
27	8,910,894	4,991,031	4,711,533	8,284,856	8,692,584	61,397,459	15,568,875	5,087,144	82,053,478
28	193,299	*—43,994*	209,867	791,266	447	1,459,032	1,072,357	350,394	2,881,783
29	41,752	42,403	224,468	157,988	7,545	474,156	7,306	2,387	483,849
30	235,051	*—1,591*	434,335	949,254	7,992	1,933,188	1,079,663	352,781	3,365,632
31	...	...	...	...	...	...	4,692,557	...	4,692,557

(*a*) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1891.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	1	346	347
Opium	390	...	390
Salt	368	...	368
Stamps	34,218	...	34,218
Excise	54	...	54
Provincial Rates	...	...	...
Customs	...	...	...
Assessed Taxes	...	...	...
Forest	...	2,008	2,008
Registration	...	...	...
TOTAL	35,031	2,354	37,385
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,512,812	2,512,812
Interest on other Obligations	...	188	188
TOTAL	...	2,513,000	2,513,000
Post Office, Telegraph, and Mint:			
Post Office	33,799	44,975	78,774
Telegraph	74,662	47,186	121,848
Mint	12,564	26	12,590
TOTAL	121,025	92,187	213,212
Salaries and Expenses of Civil Departments:			
General Administration	17,181	230,165	247,346
Law and Justice	483	150	633
Police	...	...	...
Marine (including River Navigation)	75,638	40,104	115,742
Education	...	1,526	1,526
Ecclesiastical	...	406	406
Medical	...	6,433	6,433
Political	896	23,060	23,956
Scientific and other Minor Departments	10,686	10,394	21,080
TOTAL	104,884	312,238	417,122
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	15,985	15,985
Civil Furlough and Absentee Allowances	...	174,040	174,040
Superannuation Allowances and Pensions	...	1,677,448	1,677,448
Stationery and Printing	44,477	5,351	49,828
Miscellaneous	...	28,539	28,539
TOTAL	44,477	1,901,363	1,945,840
Carried forward	305,417	4,821,142	5,126,559

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1891—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	305,417	4,821,142	5,126,559
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	865,342	865,342
Annuities in purchase of Railways	...	1,690,632	1,690,632
Interest Chargeable against Companies on advances	...	122,845	122,845
Interest on Capital deposited by Companies	...	669,258	669,258
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,354,130	2,354,130
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,702,207	5,702,207
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	2,184	...	2,184
TOTAL	2,184	...	2,184
Buildings and Roads:			
Military Works	23,033	...	23,033
Civil Works	18,746	75,551	94,297
TOTAL	41,779	75,551	117,330
Army Services:			
Army:			
Effective	1,019,030	1,325,463	2,344,493
Non-Effective	...	2,095,632	2,095,632
TOTAL	1,019,030	3,421,095	4,440,125
Special Defence Works	180,436	34	180,470
Total Expenditure charged against Revenue	1,548,846	14,020,029	15,568,875
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	744,884	327,473	1,072,357
Irrigation Works	7,306	...	7,306
TOTAL	752,190	327,473	1,079,663
Capital charge involved in Redemption of Liabilities, &c.	...	4,692,557	4,692,557

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	15,484,115	8,425,684	135,410	24,045,209
Opium	7,879,182	...	...	7,879,182
Salt	8,485,035	38,333	...	8,523,368
Stamps	1,192,633	2,870,336	...	4,068,969
Excise	3,697,511	1,249,467	802	4,947,780
Provincial Rates	528	680,189	2,810,523	3,491,240
Customs	1,727,480	15,738	...	1,743,218
Assessed Taxes	926,579	690,817	...	1,617,396
Forest	733,172	714,830	...	1,448,002
Registration	183,929	181,520	...	365,449
Tributes from Native States	760,421	...	...	760,421
TOTAL	41,070,585	14,872,914	2,946,735	58,890,234
Interest	612,645	80,367	17,540	710,552
Post Office, Telegraph, and Mint:				
Post Office	1,396,141	1,260	5,102	1,402,503
Telegraph	761,136	323	...	761,459
Mint	354,075	...	...	354,075
TOTAL	2,511,352	1,583	5,102	2,518,037
Receipts by Civil Departments:				
Law and Justice	56,982	575,806	1,127	633,915
Police	18,582	243,128	107,673	369,383
Marine	99,044	120,478	84	225,606
Education	1,362	125,702	76,681	203,745
Medical	442	38,777	17,892	57,111
Scientific and other Minor Departments	6,750	54,323	15,561	76,634
TOTAL	183,162	1,164,214	219,018	1,566,394
Miscellaneous:				
Receipts in aid of Superannuation, &c.	166,081	56,232	60	222,373
Stationery and Printing	28,332	64,140	...	92,472
Exchange	78,198	...	...	78,198
Miscellaneous	101,198	154,585	135,443	391,226
TOTAL	373,809	274,957	135,503	784,269
Railways:				
State Railways (Gross Receipts)	11,791,566	1,911,353	...	13,702,919
Guaranteed Companies (Net Traffic Receipts)	3,501,274	...	...	3,501,274
Subsidized Companies (Repayment of Advances of Interest)	30,505	...	...	30,505
TOTAL	15,323,345	1,911,353	...	17,234,698
Irrigation:				
Major Works:				
Direct Receipts	615,787	668,896	...	1,284,683
Portion of Land Revenue due to Irrigation	708,996	...	...	708,996
Minor Works and Navigation	35,187	137,520	6,192	178,899
TOTAL	1,359,970	806,416	6,192	2,172,578
Buildings and Roads:				
Military Works	44,045	...	...	44,045
Civil Works	12,815	308,201	249,820	570,836
TOTAL	56,860	308,201	249,820	614,881
Receipts by Military Department:				
Army:				
Effective	675,117	...	...	675,117
Non-Effective	54,791	...	...	54,791
TOTAL	729,908	...	...	729,908
GRAND TOTAL, REVENUE . Rx.	62,221,636	19,420,005	3,579,910	85,221,551

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1891.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:				
Refunds and Drawbacks	165,922	65,465	4,276	235,663
Assignments and Compensations	562,808	947,284	...	1,510,[illegible]
Charges in respect of Collection:				
Land Revenue	339,558	2,458,607	877,971	3,676,136
Opium (including cost of Production)	2,180,280	...	...	2,180,280
Salt (including cost of Production)	416,352	12,173	...	428,525
Stamps	*−8,745*	93,365	...	84,620
Excise	130,308	44,673	...	174,981
Provincial Rates	...	42,126	11,914	54,040
Customs	48,102	86,550	...	134,652
Assessed Taxes	15,151	14,095	...	29,246
Forest	361,549	419,900	...	781,449
Registration	98,723	98,008	...	196,731
TOTAL	4,310,008	4,282,246	894,161	9,486,415
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	348,181	61,908	...	410,089
Interest on other Obligations	448,937	...	2,154	451,091
TOTAL	797,118	61,908	2,154	861,180
Post Office, Telegraph, and Mint:				
Post Office	1,181,118	40,594	70,519	1,292,231
Telegraph	602,008	310	...	602,318
Mint	105,184	...	...	105,184
TOTAL	1,888,310	40,904	70,519	1,999,733
Salaries and Expenses of Civil Departments:				
General Administration	592,784	737,613	81,902	1,412,299
Law and Justice	251,910	3,372,074	1,067	3,625,051
Police	819,891	2,728,991	310,801	3,859,683
Marine (including River Navigation)	257,549	144,773	3,374	405,696
Education	19,618	764,431	585,661	1,369,710
Ecclesiastical	165,466	...	...	165,466
Medical	34,776	574,117	189,509	798,402
Political	684,455	54,256	46	738,757
Scientific and other Minor Departments	312,842	120,698	24,239	457,779
TOTAL	3,139,291	8,496,953	1,196,599	12,832,843
Miscellaneous Civil Charges:				
Territorial and Political Pensions	506,361	...	...	506,361
Civil Furlough and Absentee Allowances	1,839	...	...	1,839
Superannuation Allowances and Pensions	85,882	735,974	4,129	825,985
Stationery and Printing	107,190	411,878	7,259	526,327
Miscellaneous	52,030	85,352	98,977	236,359
TOTAL	753,302	1,233,204	110,365	2,096,871
Famine Relief and Insurance:				
Famine Relief	...	5,417	162	5,579
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	74,392	...	...	74,392
Reduction of Debt	520,029	...	...	520,029
TOTAL	594,421	5,417	162	600,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	*−4,812*	...	*−4,812*
Railway Revenue Account:				
State Railways:				
Working Expenses	5,807,449	964,491	...	6,771,940
Interest on Debt	2,363,625	493,477	...	2,857,102
Interest on Capital deposited by Companies	19,415	...	...	19,415
Guaranteed Companies:				
Surplus Profits, Land and Supervision	516,322	...	...	516,322
Interest	7,597	...	...	7,597
Subsidized Companies: Land, &c.	21,662	14,626	...	36,288
Miscellaneous Railway Expenditure	119,080	30,117	...	149,197
TOTAL	8,855,150	1,502,711	...	10,357,861
Irrigation:				
Major Works:				
Working Expenses	376,781	381,632	...	758,413
Interest on Debt	565,246	516,193	...	1,081,439
Minor Works and Navigation	279,523	611,631	8,224	899,378
TOTAL	1,221,550	1,509,456	8,224	2,739,230
Buildings and Roads:				
Military Works	1,190,117	...	...	1,190,117
Civil Works	596,751	2,188,276	1,600,095	4,385,122
TOTAL	1,786,868	2,188,276	1,600,095	5,575,239
Army Services:				
Army:				
Effective	13,836,963	...	...	13,836,963
Non-Effective	962,165	...	...	962,165
TOTAL	14,799,128	...	...	14,799,128
Special Defence Works	252,398	...	...	252,398
	38,397,544	19,316,263	3,882,279	61,596,086
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	137,583	140,874	278,457
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*442,991*	*34,093*	*477,084*
GRAND TOTAL, EXPENDITURE . Rx.	38,397,544	19,010,855	3,989,060	61,397,459

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	150,373	307,722	1,291,223	108,216	3,112,421	4,485,445	1,258,916	2,859,110	1,910,689	15,484,115
Opium	'270	22,020	43,217	37,942	5,971,099	47,674	2,872	...	1,754,088	7,879,182
Salt	1,930,502	...	158,819	...	2,306,666	...	...	1,930,826	2,158,222	8,485,035
Stamps	47,156	37,984	74,127	19,191	356,173	168,507	194,348	161,422	133,725	1,192,633
Excise	83,769	199,672	320,663	185,799	784,863	385,131	88,504	899,810	749,300	3,697,511
Provincial Rates	528	...	..	...	...	...	...	...	..	528
Customs	..	...	745,144	...	476,480	...	...	170,526	335,330	1,727,480
Assessed Taxes	143,249	24,180	40,063	11,706	221,138	118,331	73,047	100,587	194,278	926,579
Forest	33 453	60,673	298,313	16,340	36,369	81,894	41,719	...	164,411	733,172
Registration	1,950	5,106	2,243	2,161	61,954	19,784	11,635	54,200	24,896	183,929
Tributes from Native States	221,946	25,012	24,659	15	...	...	27,571	344,943	110,275	760,421
TOTAL	2,613,196	682,369	2,998,471	381,370	13,327,163	5,306,766	1,698,612	6,521,424	7,541,214	41,070,585
Interest	271,644	...	739	...	124,816	...	15	27,188	188,243	612,645
Post Office, Telegraph, and Mint:										
Post Office	89,736	55,703	76,030	33,988	274,631	183,041	184,866	246,809	251,337	1,396,141
Telegraph	761,136	...	...	...	...	...	...	...	...	761,136
Mint	149,582	...	...	...	...	...	...	...	204,493	354,075
TOTAL	1,000,454	55,703	76,030	33,988	274,631	183,041	184,866	246,809	455,830	2,511,352
Receipts by Civil Departments:										
Law and Justice	34,127	...	22,855	...	...	...	...	...	...	56,982
Police	478	...	18,104	...	...	...	...	...	...	18,582
Marine	97,361	...	1,683	...	...	...	...	...	...	99,044
Education	1,310	...	52	...	...	...	...	...	...	1,362
Medical	187	...	255	...	...	...	...	...	...	442
Scientific and other Minor Departments	6,750	...	...	...	...	...	...	...	...	6,750
TOTAL	140,213	...	42,949	...	.	...	...	...	...	183,162
Miscellaneous:										
Receipts in aid of Superannuation, &c.	79,545	4,362	3,195	1,544	18,184	13,426	6,769	20,417	18,639	156,081
Stationery and Printing	12,150	26	2,553	220	5,563	1,208	2,710	1,113	2,789	28,332
Exchange	78,198	...	...	...	...	...	...	...	...	78,198
Miscellaneous	20,910	101	5,549	160	20,980	524	900	17,194	34,880	101,198
TOTAL	190,803	4,489	11,297	1,924	44,727	15,158	10,379	38,724	56,308	373,809
Railways:										
State Railways (Gross Receipts)	6,288,071	444,300	193,311	...	281,741	1,066,378	2,730,775	303,540	483,450	11,791,566
Guaranteed Companies (Net Traffic Receipts)	3,501,274	...	...	...	...	...	...	...	...	3,501,274
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	30,505	...	30,505
TOTAL	9,789,345	444,300	193,311	...	281,741	1,066,378	2,730,775	334,045	483,450	15,323,345
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	7,455	537,661	27,421	43,250	615,787
Portion of Land Revenue due to Irrigation	...	...	...	...	...	110,697	46,422	477,606	74,271	708,996
Minor Works and Navigation	2,839	...	...	...	...	...	13,600	.	18,748	35,187
TOTAL	2,839	...	...	...	...	118,152	597,683	505,027	136,269	1,359,970
Buildings and Roads:										
Military Works	35,735	91	4,402	229	14	136	535	293	2,610	44,045
Civil Works	4,012	...	4,507	...	40	...	4,256	...	...	12,815
TOTAL	39,747	91	8,909	229	54	136	4,791	293	2,610	56,860
Receipts by Military Department:										
Army:										
Effective	444,892	...	...	...	...	...	...	109,834	120,391	675,117
Non-Effective	29,886	...	...	...	...	...	...	13,385	11,520	54,791
TOTAL	474,778	...	...	...	...	...	...	123,219	131,911	729,908
TOTAL, IMPERIAL REVENUE . Rx.	14,523,019	1,186,952	3,331,706	417,511	14,053,132	6,689,631	5,227,121	7,796,729	8,995,835	62,221,636

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues:										
Refunds and Drawbacks	3,853	577	24,349	1,753	48,877	8,830	5,764	16,531	55,388	165,922
Assignments and Compensations	313,138	6,055	4	4,137	12,249	6,593	15,573	112,557	92,502	562,808
Charges in respect of Collection, *viz.*:										
Land Revenue	58,777	...	245,371	...	...	...	35,410	...	...	339,558
Opium (including cost of Production)	1,228	...	...	...	2,176,616	...	...	...	2,436	2,180,280
Salt (including cost of Production)	116,457	...	78	...	...	...	...	164,692	135,125	416,352
Stamps	−46,882	1,070	1,941	853	12,132	4,399	8,318	4,094	5,330	−8,745
Excise	916	4,115	2,795	657	48,892	8,951	2,734	35,327	25,921	130,308
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	48,102	48,102
Assessed Taxes	29	92	671	47	8,805	929	1,065	810	2,703	15,151
Forest	35,428	36,681	84,470	13,674	20,666	45,297	32,497	...	92,836	361,549
Registration	469	2,134	1,226	1,225	31,487	10,188	3,554	33,848	14,592	98,723
TOTAL	483,413	50,724	360,905	22,346	2,359,724	85,187	104,915	367,859	474,935	4,310,008
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	348,044	9	...	...	17	21	10	34	46	348,181
Interest on other Obligations	385,421	308	590	14	10,671	2,321	6,161	3,217	40,234	448,937
TOTAL	733,465	317	590	14	10,688	2,342	6,171	3,251	40,280	797,118
Post Office, Telegraph, and Mint:										
Post Office	74,252	45,704	61,562	32,863	371,955	137,653	139,009	135,869	182,251	1,181,118
Telegraph	602,008	...	...	...	...	...	...	...	...	602,008
Mint	47,991	...	...	...	...	...	...	...	57,193	105,184
TOTAL	724,251	45,704	61,562	32,863	371,955	137,653	139,009	135,869	239,444	1,888,310
Salaries and Expenses of Civil Departments:										
General Administration	414,363	6,517	37,889	4,735	27,401	20,847	16,481	25,738	38,813	592,784
Law and Justice	143,957	...	107,953	...	...	...	...	...	...	251,910
Police	50,875	488	735,826	...	3,046	1,139	22,276	2,168	4,073	819,891
Marine (including River Navigation)	229,410	...	28,139	...	...	...	...	...	...	257,549
Education	13,010	...	6,608	...	...	...	...	...	...	19,618
Ecclesiastical	16,642	3,999	8,074	1,829	17,751	22,694	24,720	35,842	33,915	165,466
Medical	18,451	...	16,325	...	...	...	...	...	...	34,776
Political	458,102	...	38,285	...	7,458	12,527	121,664	602	45,817	684,455
Scientific and other Minor Departments	255,610	2,527	7,301	2,347	12,950	9,377	7,508	6,743	8,479	312,842
TOTAL	1,600,420	13,531	986,400	8,911	68,606	66,584	192,649	71,093	131,097	3,139,291
Miscellaneous Civil Charges:										
Territorial and Political Pensions	41,026	26,461	15,695	1,614	124,685	87,696	38,019	84,586	86,579	506,361
Civil Furlough and Absentee Allowances	792	...	123	...	202	36	...	450	236	1,839
Superannuation Allowances and Pensions	71,311	...	1,906	...	170	...	...	8,855	3,640	85,882
Stationery and Printing	−83,267	...	2,249	...	133,437	...	...	24,343	30,428	107,190
Miscellaneous	32,974	449	3,488	464	2,461	3,535	2,186	3,934	2,539	52,030
TOTAL	62,836	26,910	23,461	2,078	260,955	91,267	40,205	122,168	123,422	753,302
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	1,297	3,095	45,457	24,543	74,392
Reduction of Debt	520,029	...	...	...	...	...	...	...	...	520,029
TOTAL	520,029	...	...	...	...	1,297	3,095	45,457	24,543	594,421
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,421,064	323,334	108,278	...	73,002	604,188	1,749,515	101,353	336,715	5,807,449
Interest on Debt	2,363,625	...	...	...	...	...	...	...	...	2,363,625
Interest on Capital deposited by Companies	...	19,415	...	...	...	...	...	...	...	19,415
Guaranteed Companies:										
Surplus Profits, Land & Supervision	438,948	10,074	...	...	10,699	7,026	...	11,406	38,169	516,322
Interest	7,597	...	...	...	...	...	...	...	...	7,597
Subsidized Companies: Land, &c.	...	...	...	...	10,971	...	10,691	...	...	21,662
Miscellaneous Railway Expenditure	28,357	2,035	20,568	...	17,704	−2,448	52,402	...	262	119,080
TOTAL	5,259,791	354,858	128,846	...	112,376	608,766	1,812,608	202,759	375,146	8,855,150
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	10,534	205,254	125,237	35,756	376,781
Interest on Debt	565,246	...	...	...	...	...	...	...	...	565,246
Minor Works and Navigation	12,048	...	28,167	...	...	588	62,813	...	175,907	279,523
TOTAL	577,294	...	28,167	...	...	11,122	268,067	125,237	211,663	1,221,550
Buildings and Roads:										
Military Works	920,390	446	173,113	20,959	2,689	1,413	38,800	11,459	20,848	1,190,117
Civil Works	128,415	2,910	298,604	1,606	81,492	16,510	41,563	2,565	23,086	596,751
TOTAL	1,048,805	3,356	471,717	22,565	84,181	17,923	80,363	14,024	43,934	1,786,868
Army Services:										
Army:										
Effective	8,206,271	...	...	...	...	...	...	3,017,698	2,612,994	13,836,963
Non-Effective	470,373	...	...	...	...	...	...	328,915	162,877	962,165
TOTAL	8,676,644	...	...	...	...	...	...	3,346,613	2,775,871	14,799,128
Special Defence Works	233,878	...	18,520	...	...	...	...	...	...	252,398
TOTAL, IMPERIAL EXPENDITURE Rx.	19,920,826	495,400	2,080,168	88,777	3,268,485	1,022,141	2,647,082	4,434,330	4,440,335	38,397,544

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	368,444	816,205	344,639	769,519	1,255,027	963,064	1,404,612	2,504,174	8,425,684
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	12,822	...	...	20,957	4,554	38,333
Stamps	...	113,952	50,979	57,574	1,068,520	505,522	194,347	484,266	401,176	2,876,336
Excise	...	60,557	92,772	61,933	261,621	128,377	88,504	299,936	249,767	1,249,467
Provincial Rates	...	21,041	...	...	431,993	171,005	56,150	...	...	680,189
Customs	...	...	2,165	...	5,797	...	...	3,313	4,463	15,738
Assessed Taxes	...	22,676	25,817	10,732	211,944	111,538	59,390	82,131	166,589	690,817
Forest	...	60,673	133,884	16,339	36,370	81,894	41,718	179,541	164,411	714,830
Registration	...	5,106	1,784	2,162	61,954	19,784	11,636	54,199	24,895	181,520
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	658,449	1,123,606	493,379	2,860,540	2,273,147	1,414,809	2,528,955	3,520,029	14,872,914
Interest	...	2,883	1,817	115	9,251	17,303	22,551	4,320	22,127	80,367
Post Office, Telegraph, and Mint:										
Post Office	...	979	...	...	...	...	119	2	160	1,260
Telegraph	...	...	...	...	13	...	...	...	310	323
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	979	...	...	13	...	119	2	470	1,583
Receipts by Civil Departments:										
Law and Justice	...	44,717	56,288	13,087	166,263	89,618	66,962	76,853	62,018	575,806
Police	...	3,075	5,881	5,844	45,167	37,804	64,777	41,958	38,622	243,128
Marine	...	...	28,189	6	91,874	...	...	44	6,365	126,478
Education	...	13,963	1,192	4,154	57,569	6,840	1,496	13,519	26,969	125,702
Medical	...	379	1,894	100	14,281	1,157	2,379	7,269	11,318	38,777
Scientific and other Minor Departments	...	980	30	40	17,740	10,361	3,925	17,478	3,769	54,323
TOTAL	...	63,114	93,474	23,231	392,894	145,780	139,539	157,121	149,061	1,164,214
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,021	279	211	12,650	5,242	7,915	3,373	25,541	56,232
Stationery and Printing	...	695	2,598	185	29,415	7,022	9,200	8,475	6,550	64,140
Miscellaneous	...	5,415	3,064	5,037	77,025	23,523	15,163	14,755	10,603	154,585
TOTAL	...	7,131	5,941	5,433	119,090	35,787	32,278	26,603	42,694	274,957
Railways:										
State Railways (Gross Receipts)	...	...	376,678	7,911	1,464,500	51,039	11,225	...	...	1,911,353
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	376,678	7,911	1,464,500	51,039	11,225	...	...	1,911,353
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	134,673	534,223	...	...	...	668,896
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...		...	...	...
Minor Works and Navigation	...	...	6,093	...	93,770	17,050	5,630	13,936	1,041	137,520
TOTAL	...	...	6,093	...	228,443	551,273	5,630	13,936	1,041	806,416
Buildings and Roads:										
Military Works	...	...	...	...	..	...	...	...	...	...
Civil Works	.	5,937	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
TOTAL	...	5,937	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	..	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	738,493	1,614,171	534,514	5,148,421	3,159,458	1,664,162	2,743,810	3,816,976	19,420,005

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	1,597	2,669	1,503	14,814	10,224	5,104	10,663	18,891	65,465
Assignments and Compensations	...	340	...	...	16,345	15,390	...	...	915,209	947,284
Charges in respect of Collection, *viz.*:										
Land Revenue	...	122,228	122,517	93,153	363,096	436,785	224,846	457,917	638,065	2,458,607
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	660	...	6,826	...	...	4,687	...	12,173
Stamps	...	3,210	1,413	2,559	36,396	13,197	8,318	12,281	15,991	93,365
Excise	...	1,372	650	219	16,297	2,983	2,735	11,776	8,641	44,673
Provincial Rates	...	...	...	...	40,565	606	895	...	...	42,126
Customs	...	...	16,695	...	54,211	...	...	15,644	...	86,550
Assessed Taxes	...	92	666	46	8,793	930	56	810	2,702	14,095
Forest	...	36,681	54,324	13,675	20,667	45,297	32,498	123,921	92,837	419,900
Registration	...	2,134	983	1,224	31,487	10,188	3,553	33,848	14,591	98,008
TOTAL		167,654	200,577	112,379	609,497	535,660	278,005	671,547	1,706,927	4,282,246
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,231	1,566	50	8,446	13,375	17,482	3,631	15,127	61,908
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	2,231	1,566	50	8,446	13,375	17,482	3,631	15,127	61,908
Post Office, Telegraph, and Mint:										
Post Office	...	5,869	4,567	81	...	...	9,639	9,579	10,859	40,594
Telegraph	...	...	...	...	—48	...	...	...	358	310
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,869	4,567	81	—48	...	9,639	9,579	11,217	40,904
Salaries and Expenses of Civil Departments:										
General Administration	...	34,556	63,648	20,046	158,496	133,551	96,868	98,631	131,817	737,613
Law and Justice	...	129,454	194,369	64,243	1,028,111	572,005	377,405	502,422	504,065	3,372,074
Police	...	127,853	272,230	121,505	586,588	391,922	315,486	399,497	513,910	2,728,991
Marine (including River Navigation)	...	...	24,708	18,554	94,047	...	...	3,637	3,827	144,773
Education	...	44,646	27,861	17,846	252,486	40,251	76,067	140,190	165,084	764,431
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	26,611	20,592	18,584	156,594	63,111	52,880	107,276	128,469	574,117
Political	...	1,641	16	6,317	2,180	380	...	8,428	35,294	54,256
Scientific and other Minor Departments	...	4,299	4,576	517	29,705	18,659	7,994	38,387	16,561	120,698
TOTAL	...	369,060	608,000	267,612	2,308,207	1,219,879	926,700	1,298,468	1,490,027	8,496,953
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	..	22,710	21,954	6,946	151,342	166,202	80,058	133,887	152,875	735,974
Stationery and Printing	...	16,048	39,625	6,062	115,109	52,581	49,102	74,873	58,478	411,878
Miscellaneous	...	3,960	3,877	4,697	22,564	16,059	4,645	12,918	16,632	85,352
TOTAL	...	42,718	65,456	17,705	289,015	234,842	133,805	221,678	227,985	1,233,204
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	1,268	1,736	...	2,413	...	5,417
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1,268	1,736	...	2,413	...	5,417
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	1,591	1,304	—36,319	...	28,612	...	—4,812
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	207,845	7,714	713,081	35,851	...	...	...	964,491
Interest on Debt	...	...	115,461	...	358,155	...	19,861	...	...	493,477
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,113	513	4,000	...	...	...	14,626
Miscellaneous Railway Expenditure	...	...	...	...	7,991	3,922	—96	17,482	818	30,117
TOTAL	..	...	323,306	17,827	1,079,740	43,773	19,765	17,482	818	1,502,711
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,127	246,505	...	...	...	381,632
Interest on Debt	...	...	...	...	238,200	277,993	...	...	...	516,193
Minor Works and Navigation	...	...	50,230	...	151,450	25,380	3,985	354,634	25,952	611,631
TOTAL		...	50,230	...	524,777	549,878	3,985	354,634	25,952	1,500,456
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	176,205	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
TOTAL	.	176,205	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL		...	...	...	...	...	...	...	...	...
TOTAL	...	763,737	1,506,475	533,427	5,179,353	2,898,218	1,675,055	2,870,185	3,889,813	19,316,263
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	106,216	...	...	...	31,367	...	...	137,583
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*31,573*	...	*17,871*	*120,377*	*12,544*	...	*136,739*	*123,887*	*442,091*
TOTAL, PROVINCIAL EXPENDITURE, Rx	..	732,164	1,612,691	515,556	5,058,97[illegible]	2,885,674	1,706,422	2,733,446	3,765,926	19,010,855

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	24	..	1,287	...	...	3,556	3,125	109,951	17,467	135,410
Opium	...	...	...	...	...	...	...		...	...
Salt	...	...	...	...	...	...	...		...	...
Stamps	...	...	...	...	...	...	...	...	.	...
Excise	802	...	...	..	..	..		..	...	802
Provincial Rates	6,884	73,234	94,672	53,656	379,901	751,786	341,901	810,893	297,596	2,810,523
Customs	...	..	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	..	...	..	...	...	...	...	...	...	..
TOTAL	7,710	73,234	95,959	53,656	379,901	755,342	345,026	920,844	315,063	2,946,735
Interest	28	40	...	...	4,885	2,190	112	9,484	801	17,540
Post Office, Telegraph, and Mint:										
Post Office	...	...	18	5	1,295	...	3,784	...	...	5,102
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	..	...	...	...	...	...	...	...
TOTAL	...	...	18	5	1,295	...	3,784	...	.	5,102
Receipts by Civil Departments:										
Law and Justice	48	...	...	...	...	...	1,079	...	...	1,127
Police	962	15,235	5,079	4,924	45,091	...	5,207	...	31,175	107,673
Marine	...	...	84	...	...	...	...	...	...	84
Education	199	939	844	35	3,309	17,576	5,207	17,043	30,629	76,681
Medical	544	943	44	5	673	11,768	1,459	2,445	11	17,892
Scientific and other Minor Departments	218	536	...	5,740	1,468	10	6,642	...	947	15,561
TOTAL	1,971	17,653	6,051	10,704	50,541	29,354	19,594	20,388	62,762	219,018
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	60	.	60
Stationery and Printing	...	...	...	...	...	...	...	..	...	...
Miscellaneous	2,023	4,695	25,014	526	18,990	13,268	4,315	58,645	7,967	135,443
TOTAL	2,023	4,695	25,014	526	18,990	13,268	4,315	58,705	7,967	135,503
Railways:										
State Railways (gross Receipts)		...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	..	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	..	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation		...	3,897	...	1,022	...	1,273	...	...	6,192
TOTAL	...	...	3,897	...	1,022	...	1,273	...	...	6,192
Buildings and Roads:										
Military Works	...	...	...	.	...		...	...	...	...
Civil Works	2,544	7,957	10,229	10,298	37,354	9,278	26,185	97,295	48,680	249,820
TOTAL	2,544	7,957	10,229	10,298	37,354	9,278	26,185	97,295	48,680	249,820
Receipts by Military Department:										
Army:										
Effective	...	...	...		...	...	...	...	..	...
Non-Effective	...	...	...	..		...	...	...	...	...
TOTAL	...	...	.	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	14,276	103,579	141,168	75,189	493,988	809,432	400,289	1,106,716	435,273	3,579,910

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1891.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	488	16	53	8	26	239	22	2,424	1,006	4,276
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	2,983	35,354	...	...	...	312,685	120,162	382,611	24,176	877,971
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	4,441	310	1,957	...	...	...	5,206	11,914
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,471	35,364	4,494	318	1,983	312,924	120,184	385,035	30,388	894,161
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	842	1,312	2,154
TOTAL	...	...	...	...	...	...	...	842	1,312	2,154
Post Office, Telegraph, and Mint:										
Post Office	72	...	7,932	3,643	35,939	18,273	4,660	...	...	70,519
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	72	...	7,932	3,643	35,939	18,273	4,660	...	...	70,519
Salaries and Expenses of Civil Departments:										
General Administration	144	2,749	1,767	276	27,565	7,458	12,417	25,103	4,423	81,902
Law and Justice	18	...	...	...	...	...	1,049	...	...	1,067
Police	1,211	5,475	34,931	...	2,963	250,757	1,877	...	13,587	310,801
Marine (including River Navigation)	...	..	3,374	...	...	...	...	...	...	3,374
Education	1,073	19,477	13,482	15,308	100,845	140,941	54,115	94,084	146,336	585,661
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	1,702	4,941	3,479	6,242	5,892	48,102	29,704	71,172	18,275	189,509
Political	46	...	...	...	...	...	...	...	...	46
Scientific and other Minor Departments	257	838	1,132	2,841	1,683	433	12,044	...	5,011	24,239
TOTAL	4,451	33,480	58,165	24,667	138,948	447,691	111,206	190,359	187,632	1,196,599
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	9	138	110	...	1,651	792	248	906	275	4,129
Stationery and Printing	...	72	...	...	4,788	130	1,769	...	500	7,259
Miscellaneous	1,229	793	6,810	2,630	5,514	2,169	4,585	69,259	5,988	98,977
TOTAL	1,238	1,003	6,920	2,630	11,953	3,091	6,602	70,165	6,763	110,365
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	162	...	...	...	...	162
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	162	...	...	...	...	162
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	..	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,857	...	986	...	1,109	1,272	...	8,224
TOTAL	...	...	4,857	...	986	...	1,109	1,272	...	8,224
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	4,561	40,654	49,085	47,565	426,964	270,943	111,298	427,489	221,538	1,600,095
TOTAL	4,561	40,654	49,085	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	..	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	13,793	110,501	131,453	78,823	616,933	1,052,922	355,059	1,075,162	447,633	3,882,279
Add—Portion of Local Revenue not spent in the year	483	...	11,195	15,324	...	30,294	2,970	41,918	38,690	140,874
Deduct—Portion of Local Expenditure defrayed from Local balances	...	593	...	...	33,500	...	...	...	...	34,093
TOTAL, LOCAL EXPENDITURE . Rx.	14,276	109,908	142,648	94,147	583,433	1,083,216	358,029	1,117,080	486,323	3,989,060

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue :	2	5	85,221,551	392,009	85,613,560
Exchange added to Revenue	2	5	128,089	...	128,089
TOTAL			85,349,640	392,009	85,741,649
Permanent Debt incurred :	75	218			
Sterling Debt.					
India 3 p. c. Stock			...	5,400,000	
South Indian Railway Debentures and Debenture Stock			...	1,495,000	
Rupee Debt.					
4 p. c. Rupee Loan			75	...	
TOTAL			75	6,895,000	6,895,075
NET			...	...	6,293,714
Unfunded Debt :					
Treasury Notes	77	220	1,500	...	
Deposits of Service Funds	78	220	129,593	...	
Savings Bank Deposits	79	221	3,482,396	...	
TOTAL			3,613,489	...	3,613,489
NET			...	...	595,430
Deposits and Advances :					
Balances of Provincial Allotments	68	194	169,981	...	
Appropriation for Reduction of Debt	App. 89	250	520,029	...	
Excluded Local Funds	80	222	701,017	...	
Political and Railway Funds	81	223	241,584	...	
Departmental and Judicial Deposits	82	223	15,004,381	...	
Advances	Vide App. A	250	16,306,555	3,784	
Suspense Accounts		253	165,073	...	
Exchange on Remittance Account		254	168,615	...	
Miscellaneous		255	655,673	...	
TOTAL			33,933,908	3,784	33,937,692
NET			...	...	1,051,693
Loans to Native States, Presidency Corporations, &c.	83	228	87,933	...	87,933
NET			...	...	0
Loans and Advances by Provincial Governments	83A	230	235,331	...	235,331
NET			...	...	0
Capital Receipts from Railway Companies :					
On account of Subscribed Capital	84	238	20,000	86,400	
Repayments	84	238	1,321,709	5,093	
TOTAL			1,341,709	92,093	1,433,802
NET			...	...	0
Remittances :					
Inland Money Orders	Vide App. A	256	16,484,723	...	
Other Departmental Accounts		256	200,656	...	
Net Receipts by Civil Treasuries from :					
Post Office		256	617,192	...	
Guaranteed Railways		256	3,575,421	...	
Net Receipts from Civil Treasuries by :					
Telegraph		256	51,550	...	
Marine		256	209,710	...	
Military		256	13,816,919	...	
Public Works		256	477,068	...	
Remittance Account between England and India	85	240	862,388	199,565	
TOTAL			36,355,627	199,565	36,555,192
NET			...	...	0
Secretary of State's Bills drawn	86	242	...	15,969,034	15,969,034
Total Receipts			160,917,712	23,551,485	184,469,197
Opening Balance	87	243	14,748,821	5,402,873	20,151,694
GRAND TOTAL			175,666,533	28,954,358	204,620,891

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1891.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:	3	9	61,596,086	15,568,875	77,164,961
Exchange charged as Expenditure	3	9	5,087,144	...	5,087,144
Add—Provincial Surpluses transferred to "Deposits"	3	9	169,981	...	169,981
Deduct—Provincial Deficits charged against "Deposits"	3	9	368,608	...	368,608
TOTAL			66,484,603	15,568,875	82,053,478
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	1,933,188	1,079,663	
Capital charge involved in redemption of Liabilities	72	207	...	4,692 557	
Exchange on Expenditure not charged to Revenue	3	9	352,781	...	
TOTAL			2,285,969	5,772,220	8,058,189
Permanent Debt discharged:	75	218			
Sterling Debt.					
India 5 p. c. Stock			...	1,306	
India 4 p. c. Stock			...	84,670	
India 3½ p. c. Stock (besides £93,207, cancelled) (*a*)			...	...	
Oudh and Rohilkhund Railway Debentures			...	500,000	
Rupee Debt.					
5½ p. c. Loans			200	...	
5 p. c. Loans			470	...	
4½ p. c. Loans			3,876	...	
4 p. c. Loans			10,381	...	
Stock Notes			458	...	
TOTAL			15,385	585,976	601,361
NET			...	...	0
Unfunded Debt:					
Special Loans	76	220	809	...	
Treasury Notes	77	220	2,800	...	
Deposits of Service Funds	78	220	85,674	...	
Savings Bank Deposits	79	221	2,928,776	...	
TOTAL			3,018,059	...	3,018 059
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	194	368,608	...	
Excluded Local Funds	80	222	731,118	...	
Political and Railway Funds	81	223	231,040	...	
Departmental and Judicial Deposits	82	223	15,009,541	...	
Advances	*Vide* App. A.	251	16,311,952	7,498	
Suspense Accounts		253	166,862	...	
Miscellaneous		255	59,369	11	
TOTAL			32,878,490	7,509	32,885,999
NET			...	...	0
Loans to Native States, Presidency Corporations, &c.	83	228	544,301	...	544,301
NET			...	...	456,368
Loans and Advances by Provincial Governments	83A	230	511,023	...	511,023
NET			...	...	275,692
Payments to Railway Companies on Capital Account (*b*)					
For discharge of Debentures	84	238	...	898,100	
For Expenditure	84	238	1,829,580	1,360,338	
TOTAL			1,829,580	2,258,438	4,088,018
NET			...	...	2,654,216
Remittances:					
Inland Money Orders		257	16,485,629	...	
Other Local Remittances		257	33,310	...	
Other Departmental Accounts		257	258,084	...	
Net Payments into Civil Treasuries by:					
Post Office		257	617,194	...	
Guaranteed Railways	*Vide* App. A	257	3,572,992	...	
Net Issues from Civil Treasuries to:					
Telegraph		257	49,473	...	
Marine		257	210,771	...	
Military		257	13,816,919	...	
Public Works		257	546,225	...	
Remittance Account between England and India	85	240	160,583	926,290	
TOTAL			35,751,180	926,290	36,677,470
NET			...	...	122,278
Secretary of State's Bills paid	86	242	14,471,699	..	14,471,699
Total Disbursements			157,790,289	25,119,308	182,909,597
Closing Balance	87	243	17,876,244	3,835,050	21,711,294
GRAND TOTAL			175,666,533	28,954,358	204,620,891

(*a*) £49,722 £3,708, and £30,270 aggregating £83,700 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railways Sinking Funds—the purchase-money £89,475 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,507 is on account of Discount Sinking Fund, and the cost of purchase £10,132 is charged in the accounts, *viz.*, £8,312 under Interest on Debt, and £1,820 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian (after date of purchase) and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section A.—Revenue.

Revenue *Rx.*58,890,234. Expenditure *Rx.*9,536,015.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,467,329	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,352,924	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	235,663
Assignments and Compensations.	12	Expenditure	26	...	...	1,510,092
Land Revenue . .	13A	Receipts	27	...	24,045,209	...
" . .	13B	Expenditure	28	...	...	3,676,596
Opium . . .	14A	Receipts	30	...	7,879,182	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	2,180,797
Salt . . .	15A	Receipts	31	...	8,523,368	...
" . . .	15B	Expenditure	32	...	...	429,013
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,068,969	130,019
Excise . . .	17	Receipts and Expenditure . . .	35	...	4,947,780	175,053
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,491,240	54,040
Customs . . .	19A	Receipts	37	...	1,743,218	...
" . . .	19B	Expenditure	38	...	...	134,652
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,617,396	29,246
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,448,002	784,113
Registration . .	22	Receipts and Expenditure . . .	42	...	365,449	196,731
Tributes . .	23	Receipts	43	...	760,421	...
		TOTAL .		...	58,890,234	9,536,015

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1891.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (b)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	2,108,715	158,819	125,106	413,435	94,672	747,309	65,880	432,197	4,146,133	42,759	4,103,374	(c) 164,516	(c)7,605,560	24,942	540
India, General .	150,397	...	47,156	84,571	7,412	...	143,249	33,453	466,238	357,561	108,677	...	903,659	...	120
Central Provinces	676,166	...	151,936	266,229	94,275	...	46,856	121,346	1,356,808	70,375	1,286,433	86,501	10,784,287	14,872	119
Assam . .	452,855	...	76,765	247,732	53,656	...	22,438	32,679	886,125	9,008	877,117	45,349	5,435,243	19,341	161
Bengal . .	3,881,940	...	1,424,693	1,046,484	811,894	...	433,082	72,739	7,670,832	179,535	7,491,297	150,717	71,270,302	49,704	105
North-Western Provinces and Oudh.	5,744,028	...	674,029	513,508	922,791	...	229,869	163,788	8,248,013	449,454	7,798,559	107,441	46,903,102	72,585	166
Punjab . .	2,225,105	...	388,695	177,008	398,051	...	132,437	83,437	3,404,733	208,108	3,196,625	106,613	20,866,847	29,983	153
Madras . .	4,373,673	...	645,688	1,199,746	810,893	...	182,718	179,541	7,392,259	604,771	6,787,488	140,149	35,616,030	48,430	191
Bombay . .	4,432,330	...	534,901	999,067	297,596	...	360,867	328,822	6,953,583	1,431,353	5,522,230	124,352	18,857,044	44,408	293
	24,045,209	158,819	4,068,969	4,947,780	3,491,240	747,309	1,617,396	1,448,002	40,524,724	3,352,924	37,171,800	925,638	218,242,074	40,158	170
Salt . .	...	8,364,549	...	...	...	...	...	...	8,364,549	32,761	8,331,788	...	...	...	...
Customs . .	...	...	...	...	..	995,909	...	...	995,909	32,168	963,741	...	...	...	...
TOTAL . Rx.	24,045,209	8,523,368	4,068,969	4,947,780	3,491,240	1,743,218	1,617,396	1,448,002	49,885,182	3,417,853	46,467,329	925,638	218,242,074	50,200	213
Revenue per 1,000 Square Miles.	25,977	9,208	4,396	5,345	3,772	1,883	1,748	1,564	53,893	...	50,200	...	...	...	...
Revenue per 1,000 of Population.	110·2	39·1	18·6	22·7	16	8	7·4	6·6	228·6	...	212·9	...	...	...	...

(a) From the latest Administration Reports received.
(b) From the late Census Returns.
(c) Includes Area (77,296 square miles) and Population (2,946,933) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25	2,835	2,165	(a)27,060	3,257	25,095	19,279	10,885	25,017	54,322	169,915
Assignments and Compensations, Account No. 12, page 26.	313,138	6,395	4	4,137	28,594	21,983	15,573	112,557	1,007,711	1,510,092
Territorial and Political Pensions, Account No. 39, page 90.	41,026	26,461	15,695	1,614	124,685	87,696	38,019	84,586	86,579	506,361
Territorial and Political Pensions, paid in England .	...	...	...	...	(b)1,161	...	(c)20,047	...	...	21,208
Allowances to District and Village Officers, Account No. 13B, page 28 (d)	562	35,354	...	...	...	320,496	123,584	382,611	282,741	1,145,348
TOTAL . Rx.	357,561	70,375	42,759	9,008	179,535	449,454	208,108	604,771	1,431,353	3,352,924

(a) Includes *Rx.* 14,010 and 2,899 on account of Refunds of Customs and Salt duties respectively, in Burma, and *Rx.* 4,513 on account of Refunds in Upper Burma.
(b) Equivalent of £875 (Sterling) paid to the Members of the Bengal Nizamut family. (c) Equivalent of £15,110 (Sterling) paid to His Highness Maharajah Duleep Singh.
(d) Includes Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	1,013	487	1,771	233	5,365	4,786	3,578	12,286	16,693	46,212
Stamps	415	1,116	1,693	442	13,278	9,008	3,511	8,057	8,581	46,101
Excise	491	70	143	1,409	722	1,547	1,629	348	23,834	30,193
Provincial Rates	...	19	53	7	757	239	27	2,425	730	4,257
Assessed Taxes	711	280	1,978	130	4,906	2,373	1,830	1,130	3,168	16,506
Forest	205	193	...	1,036	67	1,326	310	771	1,316	5,224
TOTAL (a) . Rx.	2,835	2,165	5,638	3,257	25,095	19,279	10,885	25,017	54,322	148,493
Opium	...	...	...	...	1	...	...	...	...	
Salt	1,498	...	2,899	...	20,938	...	...	713	9,612	35,660
Customs	...	...	14,010	...	17,480	...	...	3,637	11,051	46,178
Registration	8	19	11	7	203	14	5	251	300	818
Upper Burma	...	...	4,513	...	...	...	...	...	...	4,513
TOTAL REFUNDS AND DRAWBACKS . Rx.	4,341	2,184	27,071	3,264	63,717	19,293	10,890	29,618	75,285	235,663

(a) For comparison with figures given in Account No. 10 A., page 24, as regards Burma, see note (a) to Account No. 10A., page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1891

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	Rx.
INDIA, GENERAL.		
Compensation to Holkar for Kishorae Patun	2,949	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,407	
Salt Compensation to Jodhpur State	96,140	
" Jeypur "	68,831	
" Kishenghur "	2,500	
" Gwalior "	31,250	
" Bhurutpur "	15,050	
" Ulwar "	12,500	
" Bhawalpur "	8,000	
" Dholepur "	6,000	
" Meywar "	23,970	
" Kotah "	1,917	
" Tonk "	2,000	
" Holkar "	6,188	
" various Petty States	7,632	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	21,521	
Miscellaneous	283	
		313,138
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensation not exceeding 5,000 rupees per annum	1,964	
Pensions in lieu of resumed Lands	574	
Malikana or Allowances to excluded Proprietors	340	
Miscellaneous	3,017	
		6,395
BURMA.		
Miscellaneous	4	
ASSAM.		
Compensations	1,706	
Malikana or Allowances to excluded Proprietors	391	
Miscellaneous	2,040	
		4,137
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Govetnment	500	
Sayer.		
Compensations for sundry duties abolished	3,047	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	1,559	
Malikana or Allowances to excluded Proprietors	16,345	
Miscellaneous	143	
		28,594
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,131	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	15,390	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	1,052	
		21,983
PUNJAB.		
Pensions in lieu of resumed Lands	12,387	
Purchase of Life Pensions	371	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	2,815	
		15,573
MADRAS.		
Salt Compensation payable under Convention with the French Government	42,427	
" " to Pudukota State	3,800	
Other Salt Compensation	952	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,944	
Other Compensations	534	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	25,977	
Pensions in lieu of resumed Lands, Offices and Privileges	23,226	
Miscellaneous	697	
		112,557
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	89,099	
Inamdars and other Grantees	788,523	
Subsidy and Compensations to the Goa Government	63,935	
Sayer and Miscellaneous Compensations	66,125	
Commutation of fractional parts of Inams	29	
		1,007,711
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.		1,510,092

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1891.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (see page 128).
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	97,790	94	...	1,465	1,403	...	49,645	...	150,397	150,397	...
Central Provinces	671,287	...	...	...	...	...	4,879	...	676,166	676,166	...
Burma	942,947	...	...	...	362,918	...	186,852	615,998	2,108,715	2,108,715	...
Assam	417,183	...	...	180	...	...	35,492	...	452,855	452,855	...
Bengal	3,803,150	676	7,473	2,632	1,782	38,357	27,870	...	3,881,940	3,881,940	...
North-Western Provinces and Oudh	5,807,804	1,384	...	...	...	...	45,537	...	5,854,725	5,744,028	110,697
Punjab	2,167,292	1,168	19,112	378	...	...	83,577	...	2,271,527	2,225,105	46,422
Madras	4,732,772	195	...	1,477	...	...	116,835	...	4,851,279	4,373,673	477,606
Bombay	3,582,709	...	894,704	...	...	...	29,188	...	4,506,601	4,432,330	(a)74,271
TOTAL LAND REVENUE RECEIPTS Rx.	22,222,934	3,517	921,289	6,132	366,103	38,357	579,875	615,998	24,754,205	24,045,209	708,996

(a) Total collection at page 128 Rx. 83,046
Less collection charges „ 9,775
74,271

A.—Revenue Heads.

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,139	16,019	17,902	9,506	48,949	52,343	33,632	45,091	28,421	253 002
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,595	11,858	26,571	12,522	83,499	35,496	31,292	100,048	59,527	362 408
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	3,861	13,585	305	2,834	1,961	99,068	34,804	1,818	...	158,236
Payments to Officers of other Provinces	...	...	...	...	...	...	...	216	150	366
Office Establishment	5,024	4,915	17,987	6,639	59,406	63,423	25,039	43,772	55,075	281,280
District Establishments, including Tehsildars' and Sub-divisional Establishments	11,116	55,292	4,114	13,197	32,365	381,291	41,240	99,285	86,706	724,606
Temporary Establishments	11	77	56	524	1,196	4,075	2,833	1,198	2,457	12,427
Travelling Allowances, Purchase and Carriage of Tents	542	1,708	4,861	2,035	10,413	12,390	9,521	21,428	27,078	89,976
Service of Processes against Defaulters	...	...	1,551	3,781	19,661	3,019		2,508	916	31,436
Law Charges	28	...	30	122	1,462	212	...	993	333	3,180
Service Postage and Telegrams	623	1,123	982	721	4,161	5,842	7,133	17,896	11,651	50,132
Rents, Rates, and Taxes	20	52	61	74	3,496	183	197	1,643	263	5,989
Petty Construction and Repairs	...	1	49	13	1,291	75	...	6,133	2,681	10,243
Other Contingent Charges	1,585	5,260	2,989	1,865	17,025	18,320	6,301	19,030	12,070	84,445
TOTAL, DISTRICT ADMINISTRATION	25,544	109,890	77,458	53,833	284,885	675,737	191,992	361,059	287,328	2,067,726
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	...	11,990	1,276	1,037	3,076	10,302	15,437	12,047	360	55,525
Office Establishment	...	3,952	421	...	556	5,274	6,489	6,359	403	23,454
Field Establishment (partly temporary)	...	14,781	2,742	1,652	2,204	7,416	25,917	10,467	47	65,226
Travelling Allowances	...	1,772	282	360	664	1,647	2,498	1,420	71	8,714
Service Postage and Telegrams	...	250	9	35	48	117	589	166	1	1,215
Rents, Rates, and Taxes	...	215	66	...	62	315	428	352	32	1,470
Other Contingent Charges	...	10,058	395	763	1,589	4,414	3,145	590	...	20,954
Revenue Survey:										
Portion of the Charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,201	...	...	...	...	...	...	...	...	5,201
Correspondence and Drawing	5,298	...	...	...	...	...	...	...	...	5,298
Charges of Survey Parties	...	...	19,258	9,498	33,314	6,303	3,300	...	...	71,673
Cadastral Maps	...	...	1,330	937	...	3,916	...	...	...	6,183
Extra, Departmental Mapping	...	70	28	...	4	373	156	...	...	631

Local Survey Charges:										
Controlling Staff	...	...	...	...	...	...	...	10,220	4,298	14,518
Salaries of Officers	1,226	...	929	...	50	...	112	9,599	30,524	42,440
Establishment	1,071	...	4,329	...	45	...	800	33,450	11,307	51,002
Field Establishment	1,827	...	...	...	...	...	...	...	20,249	22,076
Travelling Allowances	265	...	611	...	...	...	37	2,202	7,940	11,055
Service Postage and Telegrams	17	...	13	...	...	...	5	227	1,128	1,390
Other Contingent Charges	1,020	...	2,256	...	55	...	820	3,298	8,235	15,684
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	606	606
TOTAL, SURVEY AND SETTLEMENT	15,925	43,088	33,945	14,282	41,667	40,077	59,733	90,397	85,201	424,315
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants, &c.	...	2,775	5,243	1,512	4,216	2,528	2,143	593	2,800	21,810
Office Establishment (partly temporary)	...	815	6,855	217	2,476	3,462	566	3,566	2,781	20,738
Travelling Allowances	...	428	862	261	777	439	306	162	485	3,720
Service Postage and Telegrams	...	231	136	51	143	254	223	215	161	1,414
Other Contingent Charges	...	353	741	78	396	467	325	187	548	3,095
TOTAL, LAND RECORDS AND AGRICULTURE	...	4,602	13,837	2,119	8,008	7,150	3,563	4,723	6,775	50,777
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	2	...	230	28,536	(b)15,730	...	...	...	44,498
Management of Grazing Lands	...	...	...	...	...	...	1,546	...	...	1,546
Commission on Land Revenue Collections, &c.	1,661	...	55,897	22,689	...	509	...	...	2	80,758
Commission on Capitation Tax	...	...	28,184	...	...	...	...	...	...	28,184
Commission on Fishery Collections	...	...	1,104	...	...	...	...	834	194	2,132
Charges on account of Encumbered Estates	...	...	...	...	...	456	..	...	...	456
Inam Commissioner, Madras	...	...	...	...	...	...	...	904	...	904
Allowances to District and Village Officers	...	...	...	...	...	9,811	123,584	382,611	282,741	798,747
Expenditure against Quetta Assigned Revenues	15,750	...	...	...	...	...	...	...	...	15,750
Expenditure against Khelat Land Revenue	140	...	...	...	...	...	...	...	...	140
Expenditure against Bori Valley Revenues	779	...	...	...	...	...	...	...	...	779
Expenditure against Khetran Land Revenue	698	...	...	...	...	...	...	...	...	698
Expenditure against Zhob Valley Revenue	1,263	...	...	...	...	...	...	...	...	1,263
TOTAL, DIRECT CHARGES OF COLLECTION	20,291	2	85,185	22,919	28,536	26,506	125,130	384,349	282,937	975,855
UPPER BURMA CHARGES	...	...	(c)157,463	...	...	...	...	...	...	157,463
TOTAL CHARGES IN INDIA . Rx	61,760	157,582	367,888	93,153	363,096	749,470	380,418	840,528	662,241	3,676,136

CHARGES IN ENGLAND:	£	
Law charges in connection with Appeals from India, a portion of which is recoverable in India	346	
Stores for India: for use in the Revenue Survey	1	
	Rx.	347
EXCHANGE ON CHARGES IN ENGLAND	Rx.	113
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	3,676,596

(a) The remaining part is charged under "Law and Justice."

(b) Includes Rx. 985 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. *Vide* Account No. 38 B.

(c) Includes Rx. 26,183 on account of ditto ditto ditto.

No. 14 A.—ACCOUNT of Opium Revenue, for the Year ended 31st March 1891.

BENGAL OPIUM. Bengal.	Rx.	Rx.	Rx.
Proceeds of 57,000 Chests sold by auction in Calcutta for export, being at the average rate of R1,037-5-6¾ per Chest . .	5,912,886		
		5,912,886	
Miscellaneous Receipts of Opium Department		1,434	
Value of 7,882½ Maunds of opium, at the rate of R7-4 per Seer, amounting to Rx. 228,592 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:—	Rx.		
Bengal	56,779	56,779	
		5,971,099	
India, General	270		
Central Provinces	22,020		
Burma, Lower	41,852		
„ Upper	1,365	153,995	
Assam	37,942		
North-Western Provinces and Oudh	47,674		
Punjab	2,872		
	(a)210,774		
Total, Bengal Opium . Rx.			6,125,094
Bombay.	Rx.		
Duty realised on 6,718 Chests of Malwa Opium, at R650 per Chest .	436,670		
Do. 21,823½ do. do. 600 do. .	1,309,410	1,749,330	
Do. 50 do. Ahmedabad 650 do. .	3,250		
Confiscations and Miscellaneous Receipts		4,758	
Total, Bombay Opium . Rx.			1,754,088
Total, Opium Revenue . Rx.			7,879,182

(a) The difference between the Sale Proceeds (Rx. 210,774) and the Value of Excise Opium issued (Rx. 228,592) represents the value of the unsold Opium by which the Stock remaining in the hands of Collectors at the end of the Year was increased.

No. 14 B.—ACCOUNT of Bengal Opium Store.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1890 . .	57,260	97,521	367	550½
In Store at Factories on above date	16,500	28,101	464	696
	73,760	125,622	831	1,246½
Produce of Season 1889-90	44,760	76,232	7,063	10,594½
Total .	118,520	201,854	7,894	11,841
Sold by Auction from 1st April 1890 to 31st March 1891	57,000	97,078	...	...
Issued to Excise Department	27	46	5,255	7,882½
Issued to Medical Department	...	...	4	6
Total Expended .	57,027	97,124	5,259	7,888½
Balance in Store in Calcutta on 31st March 1891 .	52,493	89,402	2,122	3,183
Balance in Factories „ „ „ .	9,000	15,328	513	769½
Balance in Store on 31st March 1891 .	61,493	104,730	2,635	3,952½

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

		Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency		50,892	
Establishment and Contingent Charges of Benares Agency		72,889	
Charges in Calcutta	Rx.	2,771	
Cultivation and Manufacturing Charges for Opium of Season 1888-89 and previous years	1,473,292		
Cultivation and Manufacturing Charges for Opium of Season 1889-90	576,772	2,050,064	
TOTAL, BENGAL . Rx.		2,176,616	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES.			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,228	
TOTAL CHARGES . Rx.		2,177,844	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . £		390	
EXCHANGE ON CHARGES IN ENGLAND . Rx.		127	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,178,361
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Establishment		1,079	
Contingent Charges		1,357	
TOTAL, BOMBAY . Rx.			(a) 2,436
TOTAL CHARGES UNDER OPIUM . Rx.			2,180,797

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1891.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	Upper Burma.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	141,442	1,772,091	...	...	...	16,969	...	1,930,502
Burma	...	17,251	140,648	...	...	...	920	158,819
Bengal	...	...	1,605,635	701,031	...	12,822	...	2,319,488
Madras	218,956	1,711,402	415	...	1	21,009	...	1,951,783
Bombay	45,883	2,109,397	613	739	3	6,141	...	2,162,776
TOTAL, SALT REVENUE Rx.	406,281	5,610,141	1,747,311	701,770	4	56,941	920	8,523,368

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1891.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,934		
Salaries of Deputy and Assistant Commissioners, &c.	8,107		
Office Establishment	5,429		
Travelling Allowances	4,051		
Purchase and Repair of Tents	549		
Commission on Salt Tax Collections	2,601		
Rewards	404		
Compensations to Frontier Chiefs and others	109		
Removal of Salt purchased by traders	5,114		
Conveyance of Tents and Records	711		
House and Office-Rent	412		
Petty Construction and Repairs	2,699		
Service Postage Stamps	573		
Miscellaneous Contingencies	2,493		
		36,186	
Manufacture and Excavation of Salt:			
Sambhar	21,489		
Didwana	684		
Pachbudra	2,767		
Phalodi	362		
Punjab Mines	7,265		
		32,567	
PREVENTIVE ESTABLISHMENT		47,704	
			116,457
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Lower Burma		660	
Upper Burma		78	
			738
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		729	
Rewards		462	
Petty Construction and Repairs		60	
Rents, Rates, and Taxes		1,432	
Miscellaneous Contingencies		4,143	
			6,826
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	3,797		
Salary of Secretary to Commissioner	1,517		
Salaries of Deputy and Assistant Commissioners	12,155		
Inspectors and Assistant and Sub-Inspectors	49,616		
Office Establishment	67,210		
Travelling Allowances	8,362		
Purchase, Repair, and Carriage of Tents	1,822		
Rewards	8,233		
Cost, Freight, &c., of Spirits	923		
Conveying Salt to French Government and Fish-curing Yards	2,536		
Freight and other Charges for export and import of Salt	3,162		
Petty Construction and Repairs	15,375		
Service Postage Stamps	1,965		
Rents, Rates, and Taxes	375		
Miscellaneous Contingencies	7,906		
		184,954	
Deduct—Amount chargeable to Excise		*47,054*	
		137,900	
SALT PURCHASE AND FREIGHT		31,479	
			169,379
Carried forward			293,400

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1891—*continued*.

BOMBAY.	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.	*Rx.*	*Rx.*
Brought forward							293,400
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
Salaries of Collector, Deputy and Assistant Collectors, &c.	4,226	1,762	1,929*	1,020	8,937		
Superintendent and Petty Officers	300	2,128	4,564	891	7,883		
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,142	5,767	30,428	1,876	42,213		
Account Office	2,188	...	...	...	2,188		
Preventive Establishment	165	...	1,700	3,600	5,465		
Commission on Salt Tax Collections	...	1,067	...	...	1,067		
Rewards	...	77	229	11	317		
Travelling Allowances	521	478	892	322	2,213		
Service Postage Stamps	130	37	120	44	331		
Rents, Rates, and Taxes	7	33	10	24	74		
Conveyance of tents and Records	77	...	40	9	126		
Petty Construction and Repairs	58	51	1,714	134	1,957		
Office Expenses and Miscellaneous Contingent Charges	763	492	4,191	128	5,574		
	12,577	11,892	45,817	8,059	78,345		
Administration of Salt Revenue in Portuguese India					10,740		
						89,085	
SALT PURCHASE AND FREIGHT						29,516	
PREVENTIVE ESTABLISHMENT						16,524	
							135,125
TOTAL CHARGES IN INDIA . Rx.							428,525
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras, &c. . £							368
EXCHANGE ON CHARGES IN ENGLAND . Rx.							120
TOTAL CHARGES UNDER SALT . Rx.							429,013

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1891.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1890	53,95,348(a)	5,38,730	13,58,554	21,90,486
Manufactured, excavated, or purchased during the Year	60,80,485	26,36,430½	16,54,829	28,93,868
	1,14,75,833	31,75,160½	30,13,383	50,84,354
Removed by Purchasers during the Year	43,06,646	23,86,108½	10,21,977	27,66,742
Wastage, &c., written off	2,20,729	...	43,350	2,77,072
	45,27,375	23,86,108½	10,65,327	30,43,814
Balance in Store on 31st March 1891	69,48,458	7,89,052	19,48,056	20,40,540

(a) Excess of 1 over last year's closing balance, due to fraction of a *Md.* having been reckoned as one *Md.* in this year's account.

No. 16.—ACCOUNT of Stamp Revenue and of Charges for Collection, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	24,180	107,227	61,799	54,706	1,018,873	505,212	254,086	393,504	296,003	2,715,590
Sale of Commercial and other Stamps	22,482	44,240	38,971	21,758	395,308	166,829	130,540	243,525	187,447	1,251,100
Fines and Penalties	313	347	571	233	2,632	1,401	854	4,171	1,339	11,861
Miscellaneous	181	122	616	68	7,880	587	3,215	4,458	50,112	67,269
Upper Burma Revenue	...	...	23,149	..	...	...	...	...	...	23,149
Total, Stamp Revenue . Rx	47,156	151,936	125,106	76,765	1,424,693	674,029	388,695	645,688	534,901	4,068,969
Deduct,—Refunds	*415*	*1,116*	*1,693*	*442*	*13,278*	*9,008*	*3,511*	*8,057*	*8,581*	*46,101*
Net Revenue from Stamps . Rx.	46,741	150,820	123,413	76,323	1,411,415	665,021	385,184	637,631	526,320	4,022,868
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	139	1,775	648	...	348	1,534	4,444
Establishment of Superintendent or other Officers	...	...	...	85	3,161	394	...	1,023	2,689	7,352
Contingent Expenses, Packing Charges, &c.	...	...	...	49	1,454	95	...	517	750	2,865
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	24	...	186	...	122	1,184	29	281	985	2,811
Commission to Vendors	...	...	438	14	...	220	...	...	185	857
Discount on sale of Court Fee Stamps	352	7	402	843	11,501	...	3,811	4,026	3,590	24,532
Discount on sale of General Stamps	1,014	1,383	937	639	8,693	4,052	5,055	9,916	5,385	37,074
Contingencies and Miscellaneous	109	377	23	18	620	782	1,730	264	440	4,363
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—48,381*	2,513	840	1,625	21,202	10,221	6,011	...	5,763	...
Do. do. do. Upper Burma	...	...	206							
Upper Burma Charges	...	...	322	...	...	...	...	...	...	322
Total Charges in India . Rx.	*—46,882*	4,280	3,354	3,412	48,528	17,596	16,636	16,375	21,321	84,620
					Rx. 46,924(a)					
Charges in England:										
Stores for India					£25,499 (b)			5,339	3,380	34,218
Exchange on Charges in England . Rx.										11,181
Total Charges for Collection of Stamp Revenue . Rx.										130,019

(a) Total Charges in India for the Bengal Presidency.
(b) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.										
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	10,517	46,148	147,486	37,551	575,540	181,799	56,206	1,125,264	159,970	2,340,481
Distillery Fees	8,578	108,675	1,708	...	5,751	95	185	...	39,414	164,406
Still-head Duty	52,971	16,069	20,908	991	171,176	177,979	56,623	...	639,746	1,136,463
Duties levied on Drugs	(a) 9,259	(a) 50,342	61,099	28,717	133,159	93,941	17,950	16,383	41,073	451,923
TOTAL	81,325	221,234	231,201	67,259	885,626	453,814	130,964	1,141,647	880,203	4,093,273
Duty on Opium consumed in India	2,716	43,154	139,754	180,401	160,008	57,537	42,124	55,485	111,383	792,562
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	3,689	...	...	3,689
Fines, Confiscations, and Miscellaneous	530	1,841	134	72	850	2,157	231	2,614	7,481	15,910
Upper Burma Revenue	...	...	42,346	...	...	...	...	...	...	42,346
TOTAL, EXCISE REVENUE . Rx.	84,571	266,229	413,435	247,732	1,046,484	513,508	177,008	1,199,746	999,067	4,947,780
CHARGES.										
Salaries and Establishments	894	3,700	1,883	347	44,614	4,611	4,977	35,072	24,962	121,060
Contingent Expenses	22	1,483	715	529	14,320	752	484	11,921	9,012	39,238
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,571	...	...	...	6,571
Rents, Rates, and Taxes	...	76	2	...	1,058	...	8	84	111	1,339
Petty Construction and Repairs	...	228	...	...	5,197	...	...	26	477	5,928
Upper Burma Charges	...	...	845	...	...	...	...	...	...	845
TOTAL CHARGES in INDIA . Rx.	916	5,487	3,445	876	65,189	11,034	5,469	47,103	34,562	174,981
CHARGES IN ENGLAND:										
Stores for India: Hydrometers, &c. . £										54
EXCHANGE ON CHARGES IN ENGLAND . Rx.										18
TOTAL, EXCISE CHARGES . Rx.										175,053

(a) Includes Rx. 56 and 10,356 respectively on account of Duty on Ganja.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1891.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,067	30,130	94,670	53,656	(a)379,303	(d)447,752	215,844	482,390	259,752	1,965,564
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	255	...	...	389,346	(d)32,729	...	...	...	422,330
Cess on Lands for Famine Assurance, Canals and Railways	...	14,364	...	...	...	(d)167,368	54,069	...	...	235,801
Cess on Lands for District Post	...	3,610	...	...	36,103	3,637	...	...	...	43,350
Cess on Lands for Village Service and Patwaries	3,257	43,103	...	...	...	235,528	126,058	322,683	37,844	768,473
Assessment on Wards' Estates for Establishment Charges	...	2,813	...	...	7,142	...	1,466	...	...	11,421
Miscellaneous	(b) 2,088	...	2	...	...	(c)35,777	614	5,820	...	44,301
TOTAL RECEIPTS under PROVINCIAL RATES	7,412	94,275	94,672	53,656	811,894	922,791	398,051	810,893	297,596	3,491,240
Deduct,—Refunds	...	*19*	*53*	*7*	*757*	*239*	*27*	*2,425*	*730*	*4,257*
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,412	94,256	94,619	53,649	811,137	922,552	398,024	808,468	296,866	3,486,983
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES	...	...	4,441	310	42,522	666	895	...	5,206	54,040

(a) Roads and Public Works only.
(b) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,560
Educational "Plough Tax" in Coorg . Rx. 528
(c) Chowkidari (Village Police) Cess in Oudh.
(d) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
"Local Rates," North-Western Provinces	410,591	...	44,369	454,960
Ditto Oudh	32,581	...	32,580	65,161
"Famine Assurance Rate," North-Western Provinces	...	...	90,419	90,419
"1 per cent. Road Cess," North-Western Provinces	4,580	...	...	4,580
"Original Rates," Oudh	...	36,366	...	36,366
Deduct,—Amount credited as Cess for District Post	...	*—3,637*	...	*—3,637*
TOTAL . Rx.	447,752	32,729	167,368	647,849

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1891.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	Gross Receipts.					Refunds nad Drawbacks.					Net Produce.				
	Burma.	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma.	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks.	Burma.	Bengal.	Madras.	Bombay.	Total Net Produce.
IMPORTS.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	1,249	14,095	5,703	7,006	28,053	548	8,972	3,359	1,204	14,083	701	5,123	2,344	5,802	13,970
Drugs and Medicines	5	237	9	75	326	...	...	...	...	...	5	237	9	75	326
Oil, Mineral, Petroleum	6,960	91,783	9,664	56,633	165,040	7	756	5	841	1,609	6,953	91,027	9,659	55,792	163,431
Liquors:															
Ale, Beer, and Porter	3,093	4,590	3,288	6,353	17,324	232	14	1	1	248	2,861	4,576	3,287	6,352	17,076
Spirits	84,393	139,720	97,423	211,851	533,387	35	594	54	3,262	3,945	84,358	139,126	97,369	208,589	529,442
Wines and Liqueurs	3,741	17,150	7,292	22,007	50,190	2	109	26	159	296	3,739	17,041	7,266	21,848	49,894
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	118	118	...	...	...	(a)5,253	5,253	...	...	...	—5,135	—5,135
Total, Imports . Rx.	99,441	267,575	123,379	304,043	794,438	824	10,445	3,445	10,720	25,434	98,617	257,130	119,934	293,323	769,004
EXPORTS.															
Grain and Pulse:															
Paddy	1,723	1,106	10,141	898	13,868	99	35	143	...	277	1,624	1,071	9,998	898	13,591
Rice	643,980	207,799	30,738	28,453	910,970	12,920	6,988	31	178	20,117	631,060	200,811	30,707	28,275	890,853
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	...	...	(b)167	(b)12	(b)18	(b)153	350	—167	—12	—18	—153	—350
Total, Exports . Rx.	645,703	208,905	40,879	29,351	924,838	13,186	7,035	192	331	20,744	632,517	201,870	40,687	29,020	904,094
Total, Sea Customs . Rx.	745,144	476,480	164,258	333,394	1,719,276	14,010	17,480	3,637	11,051	46,178	731,134	459,000	160,621	322,343	1,673,098

(a) Represents amount paid to the Government of Portuguese India on account of the share of Custom Receipts for the 9th Treaty year *plus* Rx. 2 Refunds of Miscellaneous Receipts. (b) Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Miscellaneous Receipts.	Total.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma	745,144	...	...	...	2,165	747,309
Bengal	476,480	...	...	...	5,797	482,277
Madras	164,258	(c)6,207	14	6,221	3,360	173,839
Bombay	333,394	...	...	..	6,399	339,793
Total . Rx	1,719,276	6,207	14	6,221	17,721	1,743,218

(c) Includes Rx. 1,366 on account of Import Duty.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1891.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner .	...	...	...	3,711	3,711
Establishment and Contingencies of ditto .	...	...	...	4,109	4,109
Collectors, Deputy, and Assistant . . .	2,871	4,169	2,816	3,588	13,444
Office Establishment	2,865	7,944	2,182	3,025	16,016
Preventive Establishment	3,798	27,459	81	12,528	43,866
Appraising Establishment	509	3,474	136	2,981	7,100
Wharf Establishment	...	3,373	...	...	3,373
Contingent Charges	377	3,371	707	1,354	5,809
TOTAL, PRINCIPAL PORTS .	10,420	49,790	5,922	31,296	97,428
Charges at other Ports, vide *details below* . .	6,275	4,421	9,722	16,806	37,224
TOTAL, CUSTOMS CHARGES . Rx.	16,695	54,211	15,644	48,102	134,652

DETAIL OF OTHER PORTS:	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	240	1,718	45	2,003
Bassein	254	1,014	15	1,283
Kyouk-Phyoo	...	30	1	31
Mergui	...	407	6	413
Moulmein	240	1,932	68	2,240
Sandoway	...	28	1	29
Tavoy	...	254	22	276
	734	5,383	158	6,275
BENGAL:				
Balasore	...	431	32	463
Chittagong	1,234	1,607	163	3,004
Cuttack	332	407	6	745
Dacca	...	59	7	66
Pooree	...	132	11	143
	1,566	2,636	219	4,421
MADRAS:				
Ganjam	...	583	78	661
Godavery	...	830	178	1,008
Kistna	...	296	111	407
Madura	...	365	112	477
Malabar	...	2,088	446	2,534
Nellore	...	279	17	296
South Arcot	...	686	158	844
South Canara	...	1,241	170	1,411
Tanjore	...	900	313	1,213
Tinnevelly	...	278	111	389
Vizagapatam	...	400	82	482
	...	7,946	1,776	9,722
BOMBAY:				
Gujarat Division	960	3,171	881	5,012
Konkan Division	2,515	3,295	1,825	7,635
Sind Division	1,140	2,640	379	4,159
	4,615	9,106	3,085	16,806
TOTAL, OTHER PORTS . Rx.	6,915	25 071	5,238	37,224

No. 20.—ACCOUNT of Assessed Taxes, and of Charges for Collection, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay	Total.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Civil Department:										
Income Tax:										
Ordinary Collections	10 903	30,006	39,815	17,586	373 315	190,100	98,379	127,405	286,131	1,173,640
Deductions by Government from Salaries and Pensions	27,051	7,043	11,461	3,793	45,308	27,772	18,733	28,923	31,228	201,312
Deductions from Interest on Government Securities	57,814	172	339	21	1,625	5,048	1,511	7,469	15,592	89,591
Penalties	...	176	19	65	2,522	156	119	461	127	3,645
Recoveries from Surplus Profits of Railway Companies	2,754	...	...	...	...	...	..	...	12,607	15,361
Other items	...	...	...	...	1,118	...	38	4	99	1,259
License Tax	...	7,955	...	...	..	..	...	...	...	7,955
Upper Burma Receipts	...	...	7,792	...	...	...	..	...	...	7,792
Total Civil Department	98,522	45,352	59,426	21,465	423,888	223,076	118,780	164,262	345,784	1,500,555
Other Departments:										
Income Tax.										
Deductions from Salaries and Pensions:—										
In Military Department	28,212	...	...	...	...	...	...	12,615	10,694	51,521
„ Public Works „	6,346	1,239	5,852	801	7,273	5,914	12,963	5,238	3,481	49,107
„ Post Office „	401	265	602	172	1,921	879	694	603	908	6,445
„ Telegraph „	7,629	...	..	...	...	...		...	..	7,629
„ Marine „	2,139	...	...	...	...	...		...	...	2,139
Total Other Departments	44,727	1,504	6,454	973	9,194	6,793	13,657	18,456	15,083	116,841
Total Assessed Taxes	143,249	46,856	65,880	22,438	433,082	229,869	132,437	182,718	360,867	1,617,396
Deduct,—Refunds	*711*	*280*	*1,978*	*130*	*4,906*	*2,373*	*1,830*	*1,130*	*3,168*	*16,506*
Net Revenue from Assessed Taxes	142,538	46,576	63,902	22,308	428,176	227,496	130,607	181,588	357,699	1,600,890
CHARGES.										
Charges connected with the Collection of Assessed Taxes	29	184	1,337	93	17,598	1,859	1,121	1,620	5,405	29,246

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REVENUE.										
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	19,281	4,401	160,258	385	1,586	49,083	21,347	16,066	76,472	348,879
Firewood and Charcoal	459	200	...	19	5,875	13,584	29,519	15,814	75,706	141,176
Bamboos	30	212	...	...	400	253	1,258	488	2	2,643
Sandal Wood	5,288	...	...	...	...	...	...	2,815	1,612	9,715
Grass and other Minor Produce	50	3,987	...	4	127	2,395	294	6,592	15,794	29,243
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	2,532	14,703	64,563	20,208	30,764	52,748	2,289	29,555	65,829	283,191
Firewood and Charcoal	856	9,331	2,115	248	15,993	3,800	4,107	27,250	15,317	79,017
Bamboos	452	11,747	554	553	4,426	11,844	6	16,653	9,360	55,595
Grazing and Fodder Grass	977	56,414	25	284	1,142	10,460	20,163	15,002	49,167	153,634
Other Minor Produce	2,186	(a)17,117	7,456	5,562	8,862	12,859	748	43,969	8,922	107,681
Confiscated Drift and Waif Wood	1	519	10,976	242	1,679	3,550	1,009	1,018	1,016	20,010
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	...	...	18,554	504	...	1,411	...	...	2,848	23,317
Revenue from shared and private Forests	801	722	...	717	...	...	273	5	467	2,985
Miscellaneous:										
Fines and forfeitures	113	72	1,455	171	2	91	301	459	871	3,535
Refunds	150	45	66	104	247	59	9	...	51	731
Other Sources	277	1,876	1,745	3,678	1,636	1,651	2,114	3,855	5,388	22,220
Upper Burma Receipts	...	...	164,430	...	...	...	...	...	...	164,430
TOTAL RECEIPTS IN INDIA . Rx.	33,453	121,346	432,197	32,679	72,739	163,788	83,437	179,541	328,822	1,448,002
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	2,760	...	...	...	...	...	...	...	...	2,760
Establishment and Contingencies	2,981	...	...	...	...	...	...	...	...	2,981
TOTAL, GENERAL DIRECTION . Rx.	5,741	...	...	...	...	...	...	...	...	5,741
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Government Agency	9,786	2,039	52,033	805	5,072	33,390	23,819	18,299	70,165	215,408
Timber and other Produce removed from the Forests by Consumers or Purchasers	127	9,717	1,053	1,334	4,121	3,864	157	7,784	3,831	31,988
Confiscated Drift and Waif Wood	...	2	4,391	22	464	1,089	667	326	17	6,978
Revenue from Forests not managed by Government	...	...	669	58	...	138	...	...	17	882

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,169	3,715	1,665	3,017	9,591
Live Stock, Stores, Tools and Plant	2,591	976	2,631	2,215	1,324	2,831	1,182	2,727	336	16,813
Communications and Buildings	2,047	1,118	1,729	1,172	2,166	8,782	1,432	6,894	1,042	26,382
Demarcation, improvement, and extension of Forests	2,765	(b) 17,127	(b) 14,691	7,480	(b) 4,193	(b) 7,411	4,943	(b) 26,623	(b) 21,505	106,738
Miscellaneous	414	276	499	367	896	736	38	657	1,149	5,032
TOTAL, CONSERVANCY AND WORKS . Rx.	17,730	31,280	77,696	13,453	18,236	59,410	35,953	64,975	101,079	419,812
B.—ESTABLISHMENTS.										
I.—*Salaries.*										
Pay of Conservators	...	2,777	2,547	1,781	1,821	5,170	1,762	3,316	4,812	23,986
Pay of Superior Officers	5,548	13,399	11,449	5,219	8,999	10,112	10,848	18,700	17,846	102,120
Subordinate Forest and Depôt Establishments	2,963	17,531	6,086	2,812	6,105	7,592	8,181	16,178	39,668	107,116
Office Establishments	839	3,833	4,542	1,408	1,824	3,004	2,514	8,120	6,575	32,659
Deputation and Special Allowances	564	78	1,374	207	291	212	54	174	68	3,022
	9,914	37,618	25,998	11,427	19,040	26,090	23,359	46,488	68,969	268,903
II.—*Travelling Allowances.*										
Conservators	...	172	386	200	317	446	223	588	715	3,047
Superior Officers	834	1,665	2,553	1,158	1,922	1,650	1,991	3,337	4,758	19,868
Subordinate Forest and Depôt Establishments	252	331	942	503	730	938	896	4,694	2,431	11,717
Office Establishments	56	192	243	58	176	432	399	1,195	2,197	4,948
	1,142	2,360	4,124	1,919	3,145	3,466	3,509	9,814	10,101	39,580
III.—*Contingencies.*										
Stationery	17	13	2	3	1	54	103	8	593	794
Carriage of Tents and Records	135	689	40	9	76	486	332	420	643	2,830
Rents, Rates, and Taxes	209	174	365	91	299	162	514	235	519	2,568
Pay of Police Guards	...	...	...	...	...	107	...	...	...	107
Official Postage	114	488	131	169	248	219	354	976	1,137	3,836
Sundries	426	740	292	278	288	600	871	1,005	2,632	7,132
	901	2,104	830	550	912	1,628	2,174	2,644	5,524	17,267
TOTAL, ESTABLISHMENTS . Rx.	11,957	42,082	30,952	13,896	23,097	31,184	29,042	58,946	84,594	325,750
Upper Burma Charges	...	...	30,146	...	...	...	...	...	...	30,146
TOTAL, EXPENDITURE IN INDIA . Rx.	35,428	73,362	138,794	27,349	41,333	90,594	64,995	123,921	185,673	781,449

CHARGES IN ENGLAND:

Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c.	£	2,008
EXCHANGE ON CHARGES IN ENGLAND	Rx.	656
TOTAL, FOREST EXPENDITURE	Rx.	784,113

(a) Includes Commutation Fees Rx. 6,161.

(b) Include Rx. 8,610, Rx. 5,036, Rx. 972, Rx. 30, Rx. 6,419, and Rx. 287 on account of Revenue Surveys charged to Central Provinces, Burma, Bengal, North-Western Provinces and Oudh, Madras, and Bombay, respectively, by deduction of these amounts aggregating Rx. 21,354 from Expenditure under Survey of India. *Vide* Account No. 38B., page 87.

No. 22.—ACCOUNT of the Receipts and Charges under Registration, for the Year ended 31st March 1891.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,698	6,264	3,336	4,275	118,527	26,155	17,458	99,660	48,253	325,626
Fees for Copies of Registered Documents	163	2,594	88	37	2,138	9,426	4,518	2,669	825	22,458
Miscellaneous	89	1,354	145	11	3,243	3,987	1,295	6,070	713	16,907
Upper Burma Receipts	...	...	458	...	...	...	...	...	...	458
Total, Registration Receipts . Rx.	1,950	10,212	4,027	4,323	123,908	39,568	23,271	108,399	49,791	365,449
Deduct,—Refunds	*8*	*19*	*11*	*7*	*203*	*14*	*5*	*251*	*300*	*818*
Net Receipts under Registration . Rx.	1,942	10,193	4,016	4,316	123,705	39,554	23,266	108,148	49,491	364,631
CHARGES.										
Superintendence	...	1,325	...	198	5,399	1,406	...	3,324	3,636	15,288
District Charges	469	2,943	1,967	2,251	57,575	18,970	7,107	64,372	25,547	181,201
Upper Burma Charges	...	...	242	...	...	...	...	...	...	242
Total Charges under Registration . Rx.	469	4,268	2,209	2,449	62,974	20,376	7,107	67,696	29,183	196,731

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1891.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
„ Ajehgurh		935		
„ Boondee		12,000		
„ Banswara		3,239		
„ Behat		140		
„ Chirkhari		858		
„ Doongurpoor		4,108		
„ Holkar		605		
„ Jodhpoor		9,800		
„ Jeypoor		40,000		
„ Jhallawar		8,000		
„ Kotah		18,472		
„ Kilcheepoor		1,291		
„ Oodeypoor		20,000		
„ Punnah		996		
„ Paldeo		44		
„ Rutlam		6,552		
„ Sillana		2,184		
„ Sirohee		688		
Nizam's Government on account of Mahratta Chouth		10,811		
			144,163	
Contribution from Bhurtpur		1,400		
„ „ Dholepur		1,000		
„ „ Kerowlee		500		
„ „ Malani		120		
„ of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
„ „ Kotah towards cost of Deolee Irregular Force		20,000		
Contribution towards cost of United Malwa Contingent:				
From Dewas	3,302			
„ Jowrah	15,903			
		19,205		
Contribution of Bhopal towards cost of Bhopal Levy		18,182		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	147			
„ Amjeerah	1,966			
„ Burwanee	393			
„ Dhar	766			
„ Jabooah	147			
		3,419		
			75,326	
Fees on Succession:				
Alirajpur State		1,000		
Barandha		729		
Gaurihar		500		
Jagirdar of Jaso		187		
„ of Banka Pobari		41		
			2,457	
				221,940
CENTRAL PROVINCES.				
Tributes from various Petty States			24,012	
Fees on Succession:				
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur			1,000	
				25,012
BURMA.				
Upper Burma			24,659	
				24,659
ASSAM.				
Tributes from Various Petty States			10	
Fees on Succession:				
Dwan Siem of Nabosohphoh in the Khasi and Jaintia Hills			5	
				15
PUNJAB.				
Tribute from Kupoorthulla			13,100	
„ Chumba			210	
„ Mundee			10,000	
„ Sokeith			1,100	
„ Various Petty States			3,161	
				27,571
MADRAS.				
Tribute from Travancore		78,311		
„ Bastar		200		
„ Jeypur		100		
			78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force			245,000	
„ „ Cochin for the maintenance of a Battalion of Native Infantry			20,000	
„ „ Travancore			1,332	
				344,943
BOMBAY.				
Tribute from Kattywar		53,231		
„ various Petty States		6,898		
Subsidy from the Kutch Government		18,695		
„ Baroda		29,022		
Contribution from Jagirdars, Southern Mahratta Country		7,900		
			115,746	
Fees on Succession:				
Shri Swami of Sankeshwar and Sauwsthan Karwir on his accession to the Spiritual Seat			529	
				116,275
TOTAL TRIBUTES, &c. . Rx.				760,421

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section B.—Interest.

Revenue *Rx.* 931,050. Expenditure *Rx.* 4,195,304.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	931,050	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	3,743,964
Interest on other Obligations . .	26	Expenditure	50	...	...	451,340
		Total .		...	931,050	4,195,304

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1890-91.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES.										
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 228	4,570	...	...	...	124,760	...	...	20,076	187,648	337,054
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 230	...	2,494	(*a*)2,556	59	3,368	16,799	21,810	4,076	16,979	68,141
TOTAL INTEREST ON LOANS AND ADVANCES	4,570	2,494	2,556	59	128,128	16,799	21,810	24,152	204,627	405,195
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 70	253,662	...	...	...		...	...	...	...	253,662
Securities of Provincial Funds	31	407	...	56	1,545	2,693	853	9,431	5,948	20,964
TOTAL INTEREST ON INVESTMENTS	253,693	407	...	56	1,545	2,693	853	9,431	5,948	274,626
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	27	...	...	...	...	...	...	6,164	259	6,450
Of other Revenue	...	...	...	...	...	...	4	894	...	898

Of District Road Cess	...	...	...	...	4,726	...	...	...	...	4,726
Of Public Works Cess	...	...	...	...	4,285	...	...	...	...	4,285
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	..	...	...	9	...	9
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	27	....	...	...	9,011	...	4	7,067	259	16,368
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	866	...	...	...	...	...	...	...	53	919
Interest on Overdrawn Capital of Railway Companies	9,115	...	...	...	...	...	...	...	...	9,115
Sundry Items	3,401	22	...	...	268	1	11	342	284	4,329
TOTAL SUNDRY ACCOUNTS	13,382	22	...	...	268	1	11	342	337	14,363
TOTAL RECEIPTS IN INDIA . Rx	271,672	2,923	2,556	115	138,952	19,493	22,678	40,992	211,171	710,552
									£	
RECEIPTS IN ENGLAND:										
Interest realized from Investment of Cash Balance									165,205	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland									989	
										166,194
									£	
EXCHANGE ON RECEIPTS IN ENGLAND									Rx.	54,304
TOTAL INTEREST RECEIPTS									Rx.	931,050

(a) Includes Rx. 739 on account of Upper Burma.

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1891.

	Amount of Loan, 31st March 1891.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	791,330	35,610	45,025	
Transfer Loan of 1879, 4½ per cent. portion	11,716,847	527,258	880,356	
Transfer Loan of 1879, 7s. Sterling per cent. portion	22,300	(a) 1,102	1,286	
				971,667
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	730,922	29,237	40,752	
Loan of 1835-36	1,838,790	73,552	76,332	
Loan of 1842-43	25,872,370	1,034,895	992,364	
Loan of 1854-55	13,577,040	543,082	347,027	
Transfer Loan of 1st May 1865	35,073,481	1,402,939	1,421,105	
Reduced 4 per cent. Loan of 1879	6,867,010	274,680	289,181	
Promissory Notes for Mysore Family	52,576	2,103	2,116	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East India Railway Commuted Stock	5,800	232	434	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				3,369,311
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,343	
				1,343
Provincial Debenture Loans:				
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	1,720	69	75	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	1,890	76	12	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	6,470	259	463	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan at 4 per cent.	75,950	3,038	3,445	
				3,995
Paid in India on Loans in course of Discharge:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	...	...	23	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	921	
5½ per cent. Loan of 1859-60	...	...	27	
5 per cent. Loan of 1856-57	...	...	24	
4½ per cent. Transfer Loan of 1872	...	...	259	
4½ per cent. Transfer Loan of 1870	...	...	777	
				2,031
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	3,859	154	196	
Commission on Stock Notes	...	...	1	
Discount on Loans	...	...	19,501	19,698
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				4,368,045
STERLING DEBT.	£	£	£	
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	57	
India 4 per cent. Stock	...	...	16	
India 3½ per cent. Stock			1,819,076	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			244,897	
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway Annuity and Debenture Stock	64,298,126	2,250,434	20,714	
India 3½ per cent. Stock issued in redemption of portion of the Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			167,706	
India 3½ per cent. Stock issued in redemption of portion of the Oude and Rohilkund Railway Debenture Stock (b)			—*142*	
India 3½ per cent. Debentures	3,000,000	105,000	105,000	
India 3½ per cent. Debentures	2,000,000	65,000	65,000	
Carried forward			2,422,324	4,368,045

(a) Equivalent in rupees of 7s. per 100 rupees.

(b) The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per cent. Stock, instead of India 3 per cent. Stock.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1891—*continued.*

	Amount of Loan, 31st March 1890.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	Rx.
Brought forward			2,422,324	4,368,045
STERLING DEBT—*continued.*				
India 3 per cent. Stock			597,675	
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			7,435	
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway 4 per cent. Debenture Stock	28,855,079	865,652	21	
India 3 per cent Stock issued in redemption of portion of the Oudh and Rohilkund Railway Debentures			219,974	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,604	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	13,947	13,947	
Oudh and Rohilkund Railway 4 per cent. Debenture Stock	384,700	15,388	124,366	
Oudh and Rohilkund Railway 3½ Debentures	2,530,300	88,560		
		TOTAL	3,450,346	
Outstanding Dividends on East India Stock			2	
Discount, Sinking Fund on the issue of £5,400,000 India 3 per cent. Stock			8,312	
			40,519	
		TOTAL INTEREST ON STERLING DEBT	£	3,499,179
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,143,360
		GRAND TOTAL	Rx.	(a)9,010,584

(a) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* distribution statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Railways and Irrigation Works not charged to Revenue, and Interest and Commission on Stock Notes, and Interest on Provincial Advance and Loan Accounts, which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	328,483	19,561	348,044	(a)2,383,040	565,246	2,948,286
Central Provinces	...	2,231	9	2,240	...	...	..
Burma	...	1,566	...	1,566	115,461	...	115,461
Assam	...	49	1	50	...	...	...
Bengal	...	8,446	17	8,463	358,155	238,200	596,355
North-Western Provinces and Oudh	...	13,375	21	13,396	...	277,993	277,993
Punjab	...	17,482	10	17,492	19,861	...	19,861
Madras	...	3,631	34	3,665	...	...	...
Bombay	...	15,128	45	15,173	...	...	...
Total, India . . Rx.	...	390,391	19,698	410,089	2,876,517	1,081,439	3,957,956
England . . . £	2,463,979	...	48,833	2,512,812	(b)986,367	...	986,367
Exchange . . . Rx.	805,107	...	15,956	821,063	322,297	...	322,297
TOTAL . Rx.	3,269,086	390,391	84,487	3,743,964	4,185,181	1,081,439	5,266,620

TOTAL Rx. 9,010,584 *see* above.

(a) Includes Rx. 19,415 charged to "State Railways—Interest on Capital deposited by Companies."
(b) Besides, £1,820 on account of Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised for the purchase of the property of the Oudh and Rohilkund Railway Company. Includes £122,845 on account of Interest chargeable against Railway Companies on Advances.

B.—Interest.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1891, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,409	1,556,134	6, 5 and 4	73,050
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	1,227
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	245
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Charitable Endowment	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	2,425
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	8,462	7,162	4	396
Service Funds.				
Uncovenanted Service Family Pension Fund	1,098,788	1,135,548	6	64,103
Miscellaneous Service Funds	258	268	4½	12
Savings Banks.				
Post Office Savings Bank Deposits(*b*)	5,869,676	6,346,741	3¾	218,455
State Railway Provident Institutions	76,911	88,008	3¾	2,916
Civil Engineers' Provident Fund	133,414	163,133	4	5,839
Postal Insurance and Life Annuity Funds(*b*)	15,987	20,981	3½	632
Post Office Guarantee Fund(*b*)	(*a*)33,011	31,071	4	1,200
Regimental Savings Banks Deposits	88,165	75,503	3¾	4,186
General Family Pension Fund	3,098	17,259	3¾	424
Hindu Family Annuity Fund	3,994	7,751	3¾	225
Bengal Christian Family Pension Fund	*—44*	26	3¾	1
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	41,684	23,566	4	2,358
Balances of Railway Funds	104,779	133,441	3¾	3,924
Telegraph Fine and Guarantee Fund	4,873	4,774	3¾	234
Miscellaneous Accounts, including Refunds	...	...	...	105
TOTAL	9,185,150	9,757,051		385,421
Carried forward . Rx.	9,185,150	9,757,051		385,421

(*a*) Differs from last year's figure for correction of balance since made.
(*b*) The balances of these accounts were formerly distributed by Provinces although the total interest was shewn under India.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1891, &c.—*continued.*

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	9,185,150	9,757,051		385,421
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	8,469	8,652	3¾	308
BURMA.				
Savings Banks.				
State Railway Provident Institutions	14,805	18,828	3¾	(*a*) 590
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	368	487	3¾	14
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	233,132	236,384	3¾	8,426
State Railway Provident Institutions	57,200	68,365	3¾	1,928
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	64
Land Revenue Collections Refunded	...	...	...	80
Miscellaneous Accounts	...	...	...	160
Refunds	...	...	...	13
TOTAL	290,332	304,749		10,671
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	39,552	45,629	3¾	1,521
TOTAL	59,552	65,629		2,321
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3¾	100
Savings Banks.				
State Railway Provident Institutions	163,370	181,381	3¾	6,061
TOTAL	164,634	182,645		6,161
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
Service Funds.				
Apothecaries' Fund	11,024	11,559	4	439
Savings Banks.				
Government Savings Bank Deposits	58,505	52,694	3¾	1,972
Regimental Savings Banks Deposits	24,799	25,259	3¾	...
Deposits of the Administrator General	(*b*) 72	77	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	541
Miscellaneous Accounts	...	...	...	1,094
Refunds	...	...	...	10
TOTAL	94,526	89,715		4,059
Carried forward	9,817,836	10,427,756		409,545

(*a*) Includes Rx. 233 on account of Upper Burma.
(*b*) Differs from last year's figure for correction of balance since made.

B.—Interest.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1891, &c.—*continued.*

	Amount, 1st April 1890.	Amount, 31st March 1891.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	9,817,836	10,427,756		409,545
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,689	91,155	5 & 6	4,638
Service Funds.				
Uncovenanted Service Family Pension Fund . .	120,010	126,625	6	7,083
Savings Banks.				
Government Savings Bank Deposits . . .	(*a*)734,383	726,612	3¾	26,402
Regimental Savings Banks Deposits . . .	29,118	24,566	3¾	1,035
Uncovenanted Service Family Pension Fund, Life Assurance Branch	7,211	8,047	3¾	279
Deposits of the Administrator General . . .	22,128	22,117	3¾	545
Local Fund Pension Fund	4,835	6,209	3¾	209
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,330
Refunds	...	...	...	25
TOTAL .	1,009,374	1,005,331		41,546
TOTAL IN INDIA . Rx	10,827,210	11,433,087		451,091
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India . . £				188
EXCHANGE ON CHARGES IN ENGLAND . . . . Rx.				61
GRAND TOTAL . Rx.				451,340

(*a*) Differs from last year's figure for correction of balance since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*R.*
Uncovenanted Service Fund .	64,103	...	...	...	...	...	...	...	7,083	71,186
Other Service Funds . .	12	...	...	...	...	...	...	439	...	451
TOTAL SERVICE FUNDS . Rx.	64,115	...	...	...	...	...	...	439	7,083	71,637
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	8,426	...	...	1,972	26,402	36,800
Post Office Savings Bank . . .	218,455	...	...	...	...	...	...	...	...	218,455
State Railway Provident Institutions .	2,916	308	590	14	1,928	1,521	6,061	...	...	13,338
Civil Engineers' Provident Fund .	5,839	...	...	...	...	...	...	...	...	5,839
Regimental Savings Bank .	4,186	...	...	...	...	...	...	...	1,035	5,221
Other Bank Accounts . . .	2,482	...	...	...	...	...	...	3	1,033	3,518
TOTAL SAVINGS BANKS . Rx.	233,878	308	590	14	10,354	1,521	6,061	1,975	28,470	283,171

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section C.—Post Office, &c.

Revenue *Rx.* 2,537,689. Expenditure *Rx.* 2,282,612.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,402,503	1,396,744
Telegraph . .	28	Receipts and Expenditure . . .	56	...	781,034	763,980
" . .	28A	Details of Message Revenue, Indian Telegraphs	58	506,311	...	...
" . .	28B	Details of Message Revenue, Indo-European Telegraphs	58	131,798	...	...
" . .	28C	Capital Cost of Indian Telegraph Lines .	58	196,853	...	...
" . .	28D	Outlay on Construction of Telegraph Lines.	59	187,417	...	...
		Do. do. Lines under Agreement	59	16,983	...	...
" . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	60	453,439	...	...
" . .	28F	Capital Cost of Indo-European Telegraph Lines	60	*2,572*	...	...
" . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	62	76,006	...	...
" . .	28H	Do. do. Persian Section	62	29,790	...	
Mint . . .	29	Receipts and Charges	64	...	354,152	121,888
		TOTAL .		...	2,537,689	2,282,612

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,007	6,156	7,620	3,788	46,985	30,885	13,835	15,732	21,992	156,000
Sale of Postage Stamps:										
Ordinary Stamps	56,443	29,832	42,530	20,448	125,695	98,203	84,702	170,663	185,819	814,335
Service Stamps	9,877	8,739	8,903	3,287	33,799	26,721	38,443	35,146	38,608	203,523
Mail Cart, Parcel Van, and Passenger Service	...	1	12	...	32	...	21,702	...	...	21,747
Receipts on account of Money Orders	13,626	10,908	16,178	6,331	65,487	25,721	13,871	24,527	20,068	196,717
Receipts on account of British Postal Orders	9	3	11	2	13	27	29	14	22	130
Fees and Petty Receipts	271	211	785	137	2,925	1,533	427	766	817	7,872
Contributions from Native States	516	...	...	...	...	...	600	5	...	1,121
Bullock Train Collections	...	...	...	...	...	...	11,283	...	...	11,283
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	979	18	5	1,295	...	3,903	2	160	6,362
GROSS RECEIPTS . Rx.	89,749	56,829	76,057	33,998	276,231	183,090	188,795	246,855	267,486	1,419,090
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	*16,172*	*16,172*
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	—334	—334
Refunds	*13*	*147*	*9*	*5*	*305*	*49*	*26*	*44*	*151*	*749*
	13	*147*	*9*	*5*	*305*	*49*	*26*	*44*	*15,989*	*16,587*
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	89,736	56,682	76,048	33,993	275,926	183,041	188,769	246,811	251,497	1,402,503
CHARGES.										
Direction:										
Director General, Deputy Director General, Assistant Director General, Assistant Director General, Foreign Post, Secretary to the Director General, and Superintendent attached to Director General's Office	...	...	...	..	8,063	...	...	...	...	8,063
Office Establishment	..	...	...	...	3,679	...	...	...	...	3,679
Travelling Expenses	...	...	...	...	491	...	...	...	...	491
Office Expenses	...	...	...	...	1,683	...	...	...	...	1,683
Office of Account and Audit:										
Comptroller, Deputy Comptroller, and Assistant Comptroller	...	...	...	...	2,818	...	...	...	...	2,818
Office Establishment	...	...	...	...	31,798	...	...	...	...	31,798
Travelling Expenses	...	...	...	...	62	...	...	...	...	62
Office Expenses	...	...	...	...	902	...	...	...	...	902

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	2,712	1,260	1,618	850	4,769	2,776	2,105	1,960	2,123	20,173
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	4,530	3,397	5,591	2,436	17,355	11,687	7,718	11,010	9,103	72,827
Office Establishments	34,460	24,363	31,021	13,838	147,560	87,637	52,989	70,295	99,016	561,179
Travelling Expenses	2,531	1,646	2,399	1,029	8,306	5,569	3,679	4,439	3,175	32,773
Office Expenses	3,843	3,324	4,925	1,551	29,347	6,581	6,324	9,900	14,931	80,726
Conveyance of Mails:										
Road Establishment	9,608	5,771	3,429	6,568	18,058	3,695	4,831	22,344	18,607	92,911
Ferry Establishment	...	...	16	1	142	...	44	24	...	227
Contingent Road Charges and Allowances	477	356	566	210	1,772	261	168	608	486	4,904
Bounty Money	3	...	39	...	1	...	...	585	249	877
Payments to P. & O Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	955	955
Payments to State Railways	9,360	2,671	4,413	450	31,275	9,867	13,831	5,225	...	77,092
Bullock Train Establishment and Charges	...	...	...	...	...	...	15,251	...	...	15,251
Boat Establishment and Charges	36	14	314	331	925	...	22	179	96	1,917
Mail Cart Establishment and Charges	2,083	2,132	944	399	693	3,356	30,182	1,740	4,115	45,644
Railway Charges	6	...	...	376	2,107	...	...	2,891	16,263	21,643
Subsidies	...	...	4,800	4,250	51,203	...	...	...	4,375	64,628
Discount on Sale of Postage Stamps	896	462	661	317	1,954	1,538	1,329	2,631	2,859	12,647
Miscellaneous Charges of Post Office	492	308	826	257	6,992	4,686	536	2,038	5,898	22,033
District Post Establishments and Charges, including Zemindari Dâk Charges in Bengal	3,287	5,869	12,499	3,724	35,939	18,273	14,299	9,579	10,859	114,328
TOTAL CHARGES IN INDIA . Rx.	74,324	51,573	74,061	36,587	407,894	155,926	153,308	145,448	193,110	1,292,231
CHARGES IN ENGLAND:										
Stores for India	Rx. 953,673(a) £ 16,717(b)							7,865	9,217	33,799
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										44,975
TOTAL CHARGES IN ENGLAND . £										78,774
EXCHANGE ON CHARGES IN ENGLAND . Rx.										25,739
TOTAL CHARGES of the POST OFFICE . Rx.										1,396,744

N.B.—The estimated amount of Sea postage retained by India is £4,133.

(a) Total Charges in India for the Bengal Presidency.

(b) The Stores for the whole Bengal Presidency being sent to India together the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1891.

	India.	England.	Exchange.	Capital.	Revenue.
RECEIPTS.					
INDIAN TELEGRAPHS.	Rx.	£	Rx.	Rx.	Rx.
REVENUE.					
Imperial:					
Message Revenue . . . *Statement 28A*	506,311	...	...	...	506,311
Rent of Wires and Instruments leased to Railways and Canals	143,184	...	...	...	143,184
Rent of Local and Private Lines . . .	9,816	...	...	...	9,816
Royalty from Telephone Companies . . .	1,068	...	...	...	1,068
Recoveries from Guarantors	3,634	...	...	...	3,634
Miscellaneous Revenue	2,651	...	...	...	2,651
TOTAL IMPERIAL .	666,664	...	...	...	666,664
Provincial:					
Message Revenue:					
Bengal . . . . . . *Rx.* 13					
Bombay . . . . . . " 310	323	...	...	...	323
TOTAL INDIAN TELEGRAPHS .	666,987	...	...	...	666,987
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . . . *Statement 28B*	92,091	29,928	9,779	...	131,798
Joint Purse Agreement—Net difference between receipts and payments	...	*—16,470*	*—5,382*	...	*—21,852*
Miscellaneous Revenue	2,381	1,296	424	...	4,101
TOTAL INDO-EUROPEAN TELEGRAPHS .	94,472	14,754	4,821	...	114,047
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	761,459	14,754	4,821	...	781,034
GRAND TOTAL .	...	...	...	781,034	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines *Statement 28C*	204,400	...	...	204,400	...
Buildings " "	414	...	...	414	...
Apparatus and Plant " "	5,972	...	...	5,972	...
Stores and other Suspense Accounts " "	*—125,128*	74,662	24,396	*—26,070*	...
	85,658	74,662	24,396	184,716	...
DEDUCT:					
Receipts on Capital Account . . .	*1,626*	...	...	*1,626*	...
TOTAL CAPITAL .	84,032	74,662	24,396	183,090	...
REVENUE:					
General Charges . *Statement 28E*	107,505	5,910	1,931	...	115,346
Maintenance of Lines " "	76,128	...	...	...	76,128
Working and Maintenance of Signal Offices " "	263,981	...	...	...	263,981
Suspense Accounts . . " "	*—2,016*	...	...	...	*—2,016*
TOTAL REVENUE .	445,598	5,910	1,931	...	453,439
TOTAL IMPERIAL carried forward .	529,630	80,572	26,327	183,090	453,439

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1891—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	529,630	80,572	26,327	183,090	453,439
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Capital . . . . *Statement 28 C*	*—63*	...	...	*—63*	...
Revenue	373	...	...	...	373
TOTAL PROVINCIAL { Bengal . *Rx.* *—48*; Bombay . 358 }	310	...	...	*—63*	373
TOTAL INDIAN TELEGRAPHS .	529,940	80,572	26,327	183,027	453,812
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . . *Statement 28 F*	(*a*) 1,030	...	...	1,030	...
Stores and other Suspense Accounts . . . . . „ „	*—31,314*	19,962	6,523	*—4,829*	...
TOTAL PERSIAN GULF SECTION . .	*—30,284*	19,962	6,523	*—3,799*	...
Persian Section:					
Buildings . . . *Statement 28 F*	2,621	...	...	2,621	...
Stores and Suspense Account „ „	*—1,394*	...	...	*—1,394*	...
TOTAL PERSIAN SECTION . .	1,227	...	...	1,227	...
TOTAL CAPITAL . .	*—29,057*	19,962	6,523	*—2,572*	...
REVENUE:					
Persian Gulf Section:					
General Charges . . *Statement 28 G*	9,950	1,541	503	...	11,994
Cable Maintenance . „ „	39,995	...	...	...	39,995
Maintenance of Lines . „ „	4,097	...	...	...	4,097
Working and Maintenance of Signal Offices . „ „	15,990	...	...	...	15,990
Subsidies and Royalties . „ „	3,142	100	33	...	3,275
TOTAL .	73,174	1,641	536	...	75,351
Charges by other Departments . .	655	...	...	...	655
TOTAL PERSIAN GULF SECTION	73,829	1,641	536	...	76,006
Persian Section:					
General Charges . . *Statement 28 H*	10,031	410	134	...	10,575
Maintenance of Lines . „ „	8,491	618	202	...	9,311
Working and Maintenance of Signal Offices . „ „	9,084	618	202	...	9,904
TOTAL PERSIAN SECTION . .	27,606	1,646	538	...	29,790
TOTAL REVENUE . .	101,435	3,287	1,074	...	105,796
TOTAL INDO-EUROPEAN TELEGRAPHS . .	72,378	23,249	7,597	*—2,572*	105,796
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .	...	18,027	5,890	...	23,917
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	602,318	121,848	39,814	180,455	583,525
GRAND TOTAL .				Rx.	763,980

(*a*) Includes Rx. 528, charges by other Departments.

C.—Post Office, &c.

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
	Rx.
Receipts:	
Sale of Telegraph Stamps	551,415
Postage Stamps on Messages	89,331
State-bearing Messages, &c.	42,643
From other Telegraph Administrations	23,324
TOTAL	706,713
Deduct:	
Payments to other Telegraph Administrations	197,767
Refunds of Over-charges and Delivery Charges	2,635
TOTAL DEDUCTION	200,402
NET MESSAGE REVENUE	506,311

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	£	Rx.	Rx.
Receipts from other Telegraph Administrations	84,904	29,928	9,779	124,611
Cash collections in Gulf Section	3,110	...	...	3,110
„ Persian Section	5,816	...	...	5,816
TOTAL	93,830	29,928	9,779	133,537
Deduct:				
Payments to other Administrations	1,739	...	...	1,739
NET MESSAGE REVENUE	92,091	29,928	9,779	131,798

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1890-91.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	Rx.	Rx.	Rx.	Rx.	Rx.
Departmental Railway and Canal . . . *Statement 28 D*	187,417	...	187,417	3,434,445	3,621,862
under Agreements.	16,983	...	16,983	107,676	124,659
Temporary lines for military purposes	...	...	...	—5,675	—5,675
TOTAL TELEGRAPH LINES	204,400	...	204,400	3,536,446	3,740,846
Telegraph Buildings:					
Signal Offices	19	12,169	12,188	468,008	480,196
Quarters for Staff	15	167	182	1,125	1,307
Cable Houses and Tanks	44	...	44	3,860	3,904
Store Houses	336	1,155	1,491	36,712	38,203
Workshop Buildings	...	277	277	26,118	26,395
TOTAL BUILDINGS	414	13,768	14,182	535,823	550,005
Apparatus and Plant:					
Equipment of Signal Offices	5,939	...	5,939	170,547	176,486
Miscellaneous	33	...	33	16,194	16,227
TOTAL APPARATUS AND PLANT	5,972	...	5,972	186,741	192,713
Stores	—26,663	...	—26,663	353,370	326,707
Other Suspense Accounts	593	...	593	—133	460
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	—26,070	...	—26,070	594,181	568,111
TOTAL	184,716	13,768	198,484	4,853,191	5,051,675
Deduct:					
Receipts on Capital Account	1,626	...	1,626	25,881	27,507
TOTAL CAPITAL IMPERIAL	183,090	13,768	196,858	4,827,310	5,024,168
PROVINCIAL:					
Telegraph Lines	—63	...	—63	5,242	5,237
„ Buildings	...	58	58		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	—63	58	—5	5,242	5,237
TOTAL CAPITAL EXPENDITURE	183,027	13,826	196,853	4,832,552	5,029,405

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1890-91.

LIST OF LINES CONSTRUCTED. Departmental and Railway Lines.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Bellary Division.	
Erecting a wire from Bellary to Gadag	1,341
" an extra wire from Poona to Hubli Junction West, Indian Midland Railway	4,973
Adding a wire from Hubli Junction East to Bangalore Railway Junction	4,714
Erecting an extra wire from Poona to Miraj	1,532
Bengal Division.	
Erecting a copper wire from Hooghly Junction to Asansol	1,553
" " " " Asansol to Chakradharpur	1,568
Nagpur Division.	
Erecting a copper wire from Nagpur to Chakradharpur	7,883
Erecting an additional wire from Bilaspur to Chakradharpur	2,850
Bombay Division.	
Reconstructing line from Bombay to Dadar	3,490
Constructing a new line from Campoli to Poona	3,348
Reconstructing line from Kalyan to Campoli	9,156
Constructing the line from Deesa to the frontier of the Rao of Cutch East of Ardesir	5,870
Upper Burma Division.	
Reconstructing the line from Mandalay to Maymyo	1,094
Strengthening the line from Hlaingdet to Fort Stedman	1,896
Constructing the line from Maymyo to Lashio	1,696
East Coast Division.	
Constructing the line from Midnapore to Tamluk	1,354
Indore Division.	
Constructing the line from Nasirabad to Deoli with a loop to Kepri	1,172
Madras Division.	
Constructing a line from Salem to Podanur	5,047
Erecting an extra wire from Arkonam to Kalpadi	3,917
" " " " Kalpadi to Guntakul	2,444
Constructing a second line from St. Thomas' Mount to Chingleput	2,102
" " " Chingleput to Cuddalore	6,114
Malabar Division.	
Constructing a line from Shoranore to Podanur	1,199
Punjab Division.	
Constructing a line, Wazirabad to Hafizabad	1,241
Rajputana Division.	
Erecting a wire from Dausa to Hyderabad (Sind)	4,859
Sind and Baluchistan Division.	
Making permanent the line from Morgha to Apozai	2,341
	84,754
Minor items each costing less than Rx. 1,000	16,098
TOTAL	100,852
Add—	
Share of Establishment	(a)15,128
" Store Contingencies	2,208
TOTAL DEPARTMENTAL LINES	118,188
RAILWAY LINES.	
Upper Burma Division.	
Constructing line along the Mu Valley Railway from Sagain to Kawlin	8,373
Carried over	8,373
	118,188

LIST OF LINES CONSTRUCTED. Departmental and Railway Lines.	Outlay during the year.
	Rx.
Brought forward	118,188
	8,373
East Coast Division.	
Constructing the line along East Coast Railway from Bezwada to Coconada	4,590
Constructing the line along East Coast Railway from Samalkot to Vizagapatam	3,644
Constructing the line along East Coast Railway from Vizagapatam to Vizianagram	1,150
Completing and making permanent the line from Bezwada to Coconada	5,246
Completing and making permanent the line from Samalkot to Vizagapatam	4,000
Completing and making permanent the line from Vizagapatam to Vizianagram	1,427
Madras Division.	
Making permanent the line from Pakal to Dharmaveram	3,995
Nagpur Division.	
Erecting an extra wire from Sahdol to Bilaspur	1,424
Reconstructing the line from Raigarh to Chakradharpur	2,477
Oudh and Rohilkhand Division.	
Making permanent the line from Darbanga to Sitamari and Bairagnia	2,118
Constructing a line from Gonda to Baramghat	1,775
Punjab Division.	
Constructing a line from Mianwali to Mari	1,033
Erecting a third wire on line from Delhi to Umballa	1,604
Rajputana Division.	
Constructing a line from Jodhpur to Kachaman Road	6,215
Completing with three wire " "	4,808
CANAL LINES.	
Madras Division.	
Dismantling the Kurnool Canal lines from Krishnapuram to Kurnool	*—4,808*
	49,071
Minor items each costing less than 1,000 Rx.	10,003
TOTAL	59,074
Add—	
Share of Establishment	(a) 8,861
" Store Contingencies	1,294
TOTAL RAILWAY AND CANAL LINES	69,229
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	187,417
LINES UNDER AGREEMENT.	
Assam Division.	
Constructing the line from Rangamati to Bengbari through Mangaldai	1,063
Bombay Division.	
Constructing the line from Cutch Mandvi to the frontier 3 miles east of Ardesir	6,425
Burma Division.	
Constructing the Harbour Defence lines, Rangoon	1,449
Oudh and Rohilkhand.	
Constructing the line from Kaladanda to Srinagar through Paori	1,785
Constructing telephone lines, Cawnpore	1,718
	12,440
Minor works each costing less than 1,000 Rx.	2,052
TOTAL	14,492
Add—	
Share of Establishment	(a) 2,174
" Store Contingencies	317
TOTAL LINES UNDER AGREEMENT	16,983

(a) Share of Establishment Departmental Lines . . . Rx. 15,128
Ditto ditto Railway Lines . . . " 8,861
Ditto ditto Lines under Agreement . . " 2,174

As in Note (a) p. 60 . " 26,163

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year 1890-91.

ITEMS OF CHARGE.	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GAZETTED OFFICERS:				
Direction and Divisional Supervision	62,817	...	...	62,817
Accounts Office	2,748	...	...	2,748
Check Office	1,431	...	...	1,431
Stores, Workshop and Electrician	3,481	...	...	3,481
OFFICE ESTABLISHMENTS:				
Direction	3,542	...	...	3,542
Divisional	4,359	2,223	19,085	25,667
Accounts	6,982	...	...	6,982
Message Check	4,470	...	...	4,470
Stores, Workshop and Electrician	3,246	...	...	3,246
SUBORDINATES:				
Sub-Assistant Superintendents	18,757	4,266	3,221	26,244
Inspectors, &c.	1,576	5,272	...	6,848
Telegraph Masters and Signallers	1,140	1,289	146,647	149,076
Military Signallers	...	...	9,382	9,382
Line and Signal Office Establishments	...	12,742	1,254	13,996
Temporary Establishment	1,885	444	2,331	4,660
TOTAL SALARIES	116,434	26,236	181,920	324,590
Furlough Allowances, &c.	7,841	...	...	7,841
Allowances for special localities, &c.	6,677	1,513	27,807	35,997
Travelling Allowances	9,474	4,508	7,741	21,723
TOTAL SALARIES AND ESTABLISHMENTS	140,426	32,257	217,468	390,151
Deduct charge to Capital:				
Portion charged to Works . . . (a)26,216				
Do. do. other Departments . 556				
Workshop Outturn . . . . (b) 3,976	30,748	...	...	30,748
NET CHARGE TO REVENUE	109,678	32,257	217,468	359,403
Payments to Postal Department for working Combined Offices	...	...	26,233	26,233
Apparatus and Plant	941	449	8,993	10,383
Repairs to Lines	...	42,522	...	42,522
Repairs to Buildings	...	288	...	288
Rent of Offices	137	278	2,407	2,822
Office Contingencies	3,319	334	8,880	12,533
Store Contingencies	1,271	...	...	1,271
Suspense	*—2,016*	...	...	*—2,016*
	3,652	43,871	46,513	94,036
GRAND TOTAL	113,330	76,128	263,981	453,439
India . . . Rx.	105,489	76,128	263,981	445,598
England . . . £	5,910	...	...	5,910
Exchange . . Rx.	1,931	...	...	1,931

(a) Telegraph Lines Rx. 26,163 *see* note (a) page 59.
" Buildings " 53 in item Rx. 414 in Capital Account.
26,216

(b) Charged to Stores Capital Item Rx.—*26,663* in Account No. 28C.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1890-91.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	Rx.	Rx.	Rx.	Rx.	Rx.
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried over	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1890-91—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	80	80	57,657	57,737
Quarters for Staff	502	448	950	1,253	2,203
Cable Houses and Tanks . . .	...	...	...	1,177	1,177
Store Houses	...	...	...	2,758	2,758
TOTAL BUILDINGS .	502	528	1,030	62,845	63,875
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges . . .	...	...	...	11,342	11,342
Apparatus and Plant Miscellaneous . .	...	...	...	1,293	1,293
Stores	*—4,958*	...	*—4,958*	35,834	30,876
Other Suspense Accounts	129	...	129	347	476
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—4,327	528	*—3,799*	972,064	968,265
Deduct— Receipts on Capital Account . .	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION .	*—4,327*	528	*—3,799*	966,463	962,664
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	2,621	...	2,621	1,613	4,234
TOTAL BUILDINGS .	2,621	...	2,621	6,133	8,754
Other Suspense Accounts	*—1,394*	...	*—1,394*	2,251	857
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	1,227	...	1,227	163,445	164,672
Deduct— Receipts on Capital Account . . .	...	...	...	410	410
TOTAL PERSIAN SECTION .	1,227	...	1,227	163,035	164,262
Turkish Line	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE .	*—3,100*	528	*—2,572*	1,145,897	1,143,325

C.—Post Office, &c.

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

ITEMS OF CHARGE.	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	Rx.	Rx.	Rx.	Rx.	Rx.
London Office including Constantinople Office	554	...	...	...	554
Gazetted Officers:					
Direction and Supervision	5,688	...	...	736	6,424
Engineering and Electrician	336	3,353	...	...	3,689
Accounts	560	...	...	...	560
Office Establishments:					
Direction	793	...	...	..	793
Message check	...	...	...	660	660
Accounts	392	...	...	...	392
Stores and Workshops	151	...	...	137	288
Subordinates:					
Signallers	...	...	...	10,360	10,360
Cable Establishment	...	1,952	...	...	1,952
Cable Steamer Establishment	...	1,733	...	...	1,733
Medical Establishment	711	...	...	...	711
Line and Signal Office Establishment	...	...	1,213	823	2,036
Temporary Establishment	133	3	...	236	372
TOTAL SALARIES	8,764	7,041	1,213	12,952	29,970
Furlough Allowances, &c.	1,489	...	...	...	1,489
Travelling Allowances	572	108	14	185	879
Allowances for special localities	127	60	...	...	187
TOTAL SALARIES AND ESTABLISHMENT	10,952	7,209	1,227	13,137	32,525
Apparatus and Plant	1	...	4	30	35
Repairs of Lines, Offices, and Cables	...	23,325	2,866	198	26,389
Advertising Charges, Expenses of the Berne Bureau	...	...	...	44	44
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	7,143	...	...	7,143
Provision for Crew	...	2,300	...	...	2,300
Office Contingencies	327	18	...	2,077	2,422
Royalties to Patentees	...	...	...	133	133
Store-keeping	160	...	...	...	160
	488	32,786	2,870	2,986	39,130
TOTAL	11,994	39,995	4,097	16,123	72,209
Subsidies to Chiefs (*a*)	3,142	...	...	...	3,142
Charges by other Departments	...	...	...	655	655
GRAND TOTAL	15,136	39,995	4,097	16,778	76,006
India . . Rx.	13,092	39,995	4,097	16,645	73,829
England . £	1,541	...	...	100	1,641
Exchange . Rx.	503	...	...	33	536

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia shown in Administration Accounts.

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

ITEMS OF CHARGE.	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	Rx.	Rx.	Rx.	Rx.
London Office	277	...	...	277
SALARIES:				
Gazetted Officers:				
Direction and Supervision	5,420	...	...	5,420
Accounts	280	...	...	280
Medical Officers	1,707	...	...	1,707
Carried over	7,407	...	...	7,407

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

Items of Charge.	General Charges.	Line Maintenance	Signalling.	Total.
	Rx.	Rx.	Rx.	Rx.
Brought forward	277	...	...	277
	7,407	...	...	7,407
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	457	...	...	457
Divisional	...	45	398	443
Accounts	196	...	...	196
Stores	90	...	...	90
Medical	43	...	...	43
Subordinates:				
Inspectors	...	2,463	120	2,583
Signallers	...	...	5,315	5,315
Interpreters	...	...	314	314
Line and Signal Office Establishment	...	854	...	854
Temporary Establishment	66	...	178	244
TOTAL SALARIES	8,259	3,362	6,325	17,946
Furlough Allowances, &c	267	...	...	267
Allowances for special localities, &c.	382	458	285	1,125
Travelling Allowances	1,129	1,077	209	2,415
TOTAL SALARIES AND ESTABLISHMENT	10,037	4,897	6,819	21,753
Apparatus and Plant	...	51	547	598
Repairs of Lines and Buildings	...	4,183	643	4,826
Office Contingencies	261	180	1,895	2,336
Advertising Charges	...	...	...	...
Store Contingencies	...	...	...	...
	261	4,414	3,085	7,760
GRAND TOTAL	10,575	9,311	9,904	29,790
India . Rx.	10,031	8,491	9,084	27,606
England . £	410	618	618	1,646
Exchange . Rx.	134	202	202	538

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1891.

CALCUTTA MINT.

		Rx.	*Rx.*
RECEIPTS.			
Seignorage on Gold		100	
Seignorage on Silver		72,798	
Gain on Coinage Operations		3,336	
Gain on Copper Coinage		66,419	
Miscellaneous Receipts		6,929	
TOTAL RECEIPTS . Rx.			149,582
CHARGES.			
Establishment and Contingencies:	*Rx.*		
Direction and Office	7,049		
Bullion Establishment	2,466		
Operative Establishment	12,512		
Assay Establishment	5,298		
Office Expenses	3,166		
		30,491	
Loss of Weight in Coinage:			
Silver	2,817		
Value of Copper used for Contingent purposes	101		
Cost of Copper Alloy	696		
Loss on melting Remittances	7,581		
		11,195	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		6,305	
			47,991
Charges in England—Stores for India		£	3,528
TOTAL CHARGES under the Head "MINT"			51,519
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		723	
Value of Stationery supplied		23	
Value of Printing executed by Government Press		117	
Note.—This does not include Absentee and Pension Allowances in England.			863
TOTAL CHARGES . Rx.			52,382
Estimated Value of Mint Buildings on 31st March 1891 . Rx.			161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
Silver:		*Rx.*
Ulwar Rupees	150,025	15,003
Rupees	37,166,698	3,716,670
Eighth Rupees	9,836,357	122,954
Copper:		
Quarter-Annas	77,980,800	121,845
Half-Pice	3,504,000	2,737
Pie-Pieces	21,732,075	11,319
Straits Cents	11,006,000	24,763
Ceylon 5 Cents	1,001,000	5,005
Ceylon Whole Cents	4,939,513	4,940
Single pice of the Imperial British East Africa Co.	4,927,962	7,700
TOTAL COINAGE	172,244,430	4,032,936

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.	
Charges on account of the Mint falling under other Heads of Service, *viz.*:—	
Pensions to Mint Servants	139
TOTAL CHARGES . Rx.	139
Estimated Value of Mint Buildings on 31st March 1891 . Rx.	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1891—*continued.*

BOMBAY MINT.

RECEIPTS.		Rx.	Rx.
Seignorage on Silver		192,065	
Assay Fees		44	
Gain on Coinage Operations		10,024	
Sale of old Stores and Materials		229	
Miscellaneous Receipts		2,131	
TOTAL RECEIPTS . Rx			204,493
CHARGES.			
Establishment and Contingencies:	Rx.		
Direction and Office	7,540		
Operative Establishment	15,267		
Assay Establishment	5,611		
Office Expenses, &c.	2,007		
		30,425	
Loss of Weight in Coinage:			
Miscellaneous		15,482	
Stores purchased locally		11,286	
			57,193
Charges in England—Stores for India . £			9,036
TOTAL CHARGES under the Head "MINT"			66,229
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions to Mint Servants		1,379	
Value of Stationery supplied		25	
Value of Printing executed by Government Press		65	
			1,469
TOTAL CHARGES . Rx.			67,698
Estimated Value of Mint Buildings on 31st March 1891 . Rx.			276,251

AMOUNT COINED DURING THE YEAR.		Number.	Value.
			Rx.
Silver:			
Rupees	British Indian Coins	92,000,000	9,200,000
Quarter Rupees	British Indian Coins	1,658,960	41,474
Eighth Rupees	British Indian Coins	7,789,760	97,372
TOTAL COINAGE		101,448,720	9,338,846

RECEIPTS IN ENGLAND:		
Proceeds of sale of Indian Coins sent to England for assay . £		58
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.		19
CHARGES IN ENGLAND:	£	
Cost of Assay of Indian Coins	26	
Stores for India, shown above:		
For Bengal	3,528	
For Bombay	9,036	
		12,590
EXCHANGE ON CHARGES IN ENGLAND . Rx.		4,114

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General.	Bombay.	TOTAL, INDIA	England.	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	£	Rx.	Rx.
MINT RECEIPTS (as per details above)	149,582	204,493	354,075	58	19	354,152
" CHARGES ditto)	47,991	57,193	105,184	12,590	4,114	121,888

C.—Post Office, &c.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section D.—Civil Departments.

Revenue *Rx.* 1,612,069. Expenditure *Rx.* 13,386,261.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total Revenue.	Major Head Total Expenditure.
				Rx.	Rx.	Rx.
General Administration	30	Expenditure	68	...	...	1,740,465
" .	30A	Details of Charges under Secretariats .	69	349,243	...	...
" .	30B	" " Tour Charges .	69	39,808	...	...
" .	30C	Receipts and Charges on account of Paper Currency	70	...	...	...
Law and Justice .	31A	Receipts	71	...	633,915	...
" .	31B	Expenditure	72	...	...	3,625,891
" .	31C	Details of Charges under High Courts, &c. .	73	299,057	...	...
" .	31D	" " Civil and Sessions Courts .	73	1,212,743	...	...
" .	31E	" " Criminal Courts .	73	922,565	...	...
" .	31F	" " Jails . . .	74	721,280	...	...
" .	31G	" " Convict Charges .	74	112,892	...	...
Police . . .	32	Receipts and Expenditure . . .	75	...	369,383	3,859,683
Marine . . .	33A	Receipts	76	...	225,606	...
" . . .	33B	Expenditure	77	...	...	559,257
Education . .	34	Receipts and Expenditure . . .	81	...	203,745	1,371,735
Ecclesiastical . .	35	Expenditure	82	...	...	166,005
Medical . . .	36A	Receipts	83	...	101,751	...
" . . .	36B	Expenditure	83	...	...	806,937
Political . . .	37	Expenditure	84	...	...	770,541
Scientific and other Minor Departments	38A	Receipts	86	...	77,669	...
" .	38B	Expenditure	87	...	...	485,747
		Total .	...	...	1,612,069	13,386,261

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	11,932	12,000	23,932	
" of Lieutenant-Governors	...	...	...	...	9,626	9,600	9,600	...	...	28,826	
" of Chief Commissioners, including Salary, Establishments, &c.,	200	4,449	8,010	4,800	...	...	...	...	..	17,459	
" of Commissioner in Sindh	...	...	...	...	...	...	...	...	11,482	11,482	
Staff and Household Charges	23,114	570	2,139	388	2,550	3,535	2,131	(a) 13,190	(a) 18,986	66,603	
Durbar Fund	16,594	...	...	...	...	...	...	...	...	16,594	189,976
Executive Council	38,674	...	...	...	..	...	...	13,525	12,167	64,366	
Legislative Council	19,224	328	...	...	2,379	248	...	1,170	400	23,749	
Military Secretary: Salaries, Establishment, &c.	40,702	...	...	...	...	...	...	6,378	7,716	54,796	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	140,783	8,023	21,512	8,272	48,679	32,230	21,926	31,508	36,310	349,243	
Tour Charges (as per Details in Account No. 30B)	19,346	1,046	841	708	3,381	8,733	4,849	65	839	39,808	531,962
Salaries, Establishment, and Contingencies of:											
Board of Revenue	...	...	...	...	27,695	22,517	...	16,659	...	66,871	
Financial Commissioner	...	...	7,672	...	...	...	18,834	...	...	26,506	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	4,881	...	...	4,881	
Commissioners: Salaries, Establishments, &c.	117	19,210	21,460	5,378	54,546	56,594	33,832	...	22,535	213,672	311,930
Salaries, Establishment, and Contingencies of:											
Comptroller General, Accountants General and Comptrollers	40,166	7,390	18,670	5,235	35,590	21,664	16,152	23,933	25,920	194,720	
Accountant General, Public Works Department	21,296	...	...	...	...	..	...	...	...	21,296	
Paper Currency Department	11,168	57	2,086	...	15	1,381	1,144	2,559	8,306	26,716	
Reserve Treasury	610	...	...	...	...	...	...	207	...	817	
Allowances to Presidency Banks	17,288	...	...	...	1,437	...	...	3,243	8,161	30,129	273,678
General Establishment of Local Funds (including Wards Establishment)	145	2,749	989	276	27,564	5,354	12,417	25,103	10,231	84,828	
Upper Burma Charges	...	...	19,925	...	...	...	...	...	...	19,925	104,753
TOTAL CHARGES IN INDIA . Rx.	414,507	43,822	103,304	25,057	213,462	161,856	125,765	149,472	175,053		1,412,299

	TOTAL.	GRAND TOTAL.
CHARGES IN ENGLAND:	£	
Salaries of the Secretary of State and Council for India and Establishment	134,071	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52	6,590	
Store Department: Wages of labourers, &c.	24,998	
Bank of England and Bank of Ireland for management of Debt	44,446	
Law Charges, Postage of Despatches and Telegrams to India	6,825	
Books and Newspapers supplied to India, not invoiced as stores	580	
Passage and outfit allowance of the Governor of Madras and of two Members of the Council of the Governor General	1,600	
Office Contingencies	11,055	
	230,165	
STORES FOR INDIA:		
Currency Notes, &c.	17,181	
		247,346
EXCHANGE ON CHARGES IN ENGLAND . Rx.		80,820
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.		1,740,465

(a) Includes Expenditure from Contract allowance, viz., Rx. 9,000 in Madras and Rx. 9,300 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1891.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	33,405	
Home Department	22,894	
Foreign Department	35,512	
Revenue and Agricultural Department	19 691	
Translator's Department	734	
Public Works Department	28,547	
		140,783
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		8,023
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		21 512
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		8,272
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		48,679
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		32,230
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		21,926
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,508
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		36,310
TOTAL CHARGES UNDER SECRETARIATS, &c. . Rx.		349,243

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	1,111	...	...	...	2,990	...	...	...	...	4 101
Travelling Allowances	4,775	486	722	708	...	580	495	65	613	8,144
Special Train	2,003	...	...	...	...	142	...	...	...	2,145
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	5,889	...	...	...	5,889
Purchase and Repair of Tents, and Camp Establishment & Furniture	321	99	...	...	...	1,031	...	...	...	1,451
Miscellaneous	11,136	461	119	...	391	1,091	4,354	...	226	17,778
TOTAL TOUR CHARGES . Rx.	19,346	1,046	841	708	3,381	8,733	4,849	(a)65	(a)839	39,808

(a) The tour charges in these provinces are met from the Contract allowances shewn under staff and household charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1891.

	Rx.	Rx.
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	253,662	
Miscellaneous Receipts	1,222	
TOTAL RECEIPTS . Rx.		254,884

Note.—Amount of Securities held on the 31st March 1891 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	7,20,37,300	6,99,99,958 6 4

	Rx.	Rx.
CHARGES:		
Salaries and Charges of the several Currency Offices	24,090	
Repairs of Buildings and other Public Works Charges connected with the Department	1,106	
Value of Stationery supplied	329	
Value of Printing executed by Government Press	582	
House, Lighting, Police, and Water Rates	680	
Cost of Note Forms received from England, including Freight	12,111	
Pensions	1,189	
Service Telegrams	107	
Purchase of Service Stamps	266	
Cost of Chests, Bags, and Locks	184	
Charges for Remittance	30	
Contingencies	1,511	
Dead Stock (Cost of Office Furniture, &c.)	101	
Travelling Allowances	69	
Refunds	69	
TOTAL CHARGES . Rx		42,424
NET PROFIT IN 1890-91 . Rx.		212,460

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Courts of Law :										
Sale proceeds of Unclaimed and Escheated Property	1,166	1,690	976	582	4,786	2,527	1,089	1,082	3,467	17,365
Court Fees realized in Cash	94	978	8	188	7,616	21,654	644	2,530	1,036	34,748
Pleadership Examination Fees	...	53	...	86	2,297	591	...	974	13	4,014
General Fees, Fines, and Forfeitures	4,214	10,193	27,500	6,270	73,266	25,989	41,652	51,283	31,265	271,632
Miscellaneous Fees and Fines :										
Record Room Receipts	...	...	...	...	...	120	3,644	...	3,072	6,836
Other Receipts	...	192	5	...	...	1	13	150	114	475
Miscellaneous	16	321	135	68	1,669	856	490	522	1,077	5,154
Upper Burma Receipts	...	...	15,298	...	...	..	...	...	...	15,298
Jails :										
Sale Proceeds of Jail Manufactures	1,736	21,327	24,964	1,195	76,346	33,168	15,900	19,040	10,040	203,716
Receipts on account of Thuggee School of Industry	...	9,432	...	...	...	...	...	...	..	9,432
Convict Receipts at Port Blair	25,422	...	...	...	...	...	...	...	..	25,422
Hire of Convicts	1,372	221	1,148	4,668	48	4,357	4,164	876	9,640	26,494
Other Jail Receipts	155	310	1,552	30	235	355	445	396	2,294	5,772
Upper Burma Receipts	...	...	7,557	...	..	...	...	...	..	7,557
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	34,175	44,717	79,143	13,087	166,263	89,618	68,041	76,853	62,018	633,915

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:										
Salaries, Establishments and Contingencies of:—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
High Courts (as per details in Account No. 31C)	...	...	...	...	112,749	35,520	...	53,328	65,147	266,744
Chief Court (as per ditto ditto ditto)	...	...	...	...	...	...	32,313	.	..	32,313
Judicial Commissioner	434	6,668	5,748	...	...	10,086	...	...	4,724	27,660
Recorder	...	...	6,894	...	...	...	...	...	...	6,894
Law Officers	255	250	4,517	335	26,244	8,707	4,201	14,177	17,559	76,245
Administrator General	...	...	...	...	...	...	...	...	300	300
Civil and Sessions Courts (as per details in Account No. 31D)	7,759	3,025	4,523	14,754	425,884	215,007	116,730	237,889	187,172	1,212,743
Criminal Courts (as per details in Account No. 31E)	13,124	58,559	85,125	37,937	218,918	157,712	128,602	92,919	129,669	922,565
Coroner's Court	...	...	...	...	1,379	...	...	...	1,315	2,694
Presidency Magistrates	...	...	...	...	5,928	...	...	4,799	7,616	18,343
Courts of Small Causes	526	3,463	3,337	...	20,900	6,720	3,760	8,729	24,107	71,542
Pleadership Examination charges	...	1	...	5	570	614	...	923	20	2,133
Refunds	2,051	1,654	7,743	426	11,508	3,974	4,528	5,738	3,911	41,533
Upper Burma Charges	...	...	76,882	...	...	...	...	...	...	76,882
Jails:										
Jails (as per details in Account No. 31F)	6,025	55,834	76,480	10,786	204,028	133,632	88,050	83,920	62,525	721,280
Convict charges at Port Blair and Nicobars (as per details in Account No. 31G)	112,892	...	...	...	...	...	...	...	...	112,892
Convict charges at Straits Settlements	909	...	...	...	...	...	...	...	...	909
Refunds	...	...	2	...	3	33	270	...	...	308
Upper Burma Charges	...	...	31,071	...	...	...	...	...	...	31,071
TOTAL CHARGES IN INDIA . Rx.	143,975	129,454	302,322	64,243	1,028,111	572,005	378,454	502,422	504,065	3,625,051

CHARGES IN ENGLAND:	£	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
Stores for India:		
Coal for Port Blair &c.	483	
		£ 633
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.		207
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,625,891

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1891.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges	61,694	22,852	21,378	28,118	33,055	167,097
Appellate Branch—Establishment and Contingencies	31,053	12,668	10,935	16,113	10,502	81,271
Original Branch—Establishment & Contingencies	20,002	...	...	9,097	21,590	50,689
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT . Rx.	112,749	35,520	32,313	53,328	65,147	299,057

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs	4,096	2,291	2,422	6,928	213,449	111,505	73,064	97,982	86,299	598,036
Establishment	1,315	705	1,242	3,153	95,236	50,437	16,269	60,862	50,389	279,608
Ditto Judicial Record	...	...	...	...	...	6,603	...	..	...	6,603
Service of Processes	1,959	...	446	3,597	78,681	38,349	19,323	67,889	36,591	246,835
Travelling Allowances	52	29	221	119	2,604	1,500	1,377	733	2,807	9,442
Diet of Witnesses	36	...	91	63	1,778	1,248	...	3,119	3,067	9 402
Service Postage	24	...	8	64	2,415	1,210	3,305	781	1,822	9,629
Contingent Charges	277	...	93	830	31,721	4,155	3,392	6,523	5,521	52,512
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	676	676
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS . Rx.	7,759	3,025	4,523	14,754	425,884	215,007	116,730	237,889	187,172	1,212,743

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part* of Salaries of Magistrates and Deputy Commissioners	2,324	16,019	17,902	9,506	48,949	52,343	33,632	11,273	27,088	219,036
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	1,595	11,858	26,571	12,522	83,415	35,496	31,292	27,690	57,874	288,313
Salaries of Cantonment, City, and Railway Magistrates, &c.	4,289	1,171	397	...	2,676	12,187	7,636	870	9,234	38,460
Establishments	3,090	16,544	18,783	10,971	46,444	35,051	34,940	36,987	14,014	216,824
Travelling Allowances	422	1,412	4,885	1,912	8,776	5,196	4,694	6,009	12,524	45,830
Diet and Road Money to Witnesses	156	687	5,052	121	2,242	7,913	4,984	3,672	4,492	29,319
Service of Process s	...	7,711	9,209	789	11,346	...	...	144	...	29,199
Service Postage	194	1,137	685	562	2,157	1,945	6,072	197	3,210	16,159
Other Contingencies	1,054	2,020	1,641	1,554	12,913	7,581	5,352	6,077	1,047	39,239
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	186	186
TOTAL CHARGES UNDER CRIMINAL COURTS . Rx.	13,124	58,559	85,125	37,937	218,918	157,712	128,602	92,919	129,669	922,565

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspection and General Superintendence . . .	...	...	2,899	609	5,567	4,033	3,701	4,108	2,604	23,521
Presidency Jails	...	...	...	...	10,953	...	...	7,382	5,515	23,850
Central Jails	...	15,371	39,959	...	42,924	43,425	9,012	32,499	7,420	190,610
District Jails	4,332	9,129	14,433	6,058	47,128	53,340	46,935	19,562	29,063	229,980
Lock-ups	327	760	3,831	1,009	11,393	6,267	3,949	6,536	3,113	37,185
Convict Camps and Temporary Central Jails . . .	...	...	...	2,314	...	...	9,902	...	4,467	16,683
School of Industry	...	2,094	1,380	...	2,992	1,324	...	...	2,552	10,342
Charges for Transportation of Convicts	...	103	794	2	...	353	217	611	276	2,356
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	69	69
Jail Manufactures	1,366	28,377	13,184	794	83,071	24,890	14,334	13,222	7,446	186,684
TOTAL CHARGES UNDER JAILS . Rx.	6,025	55,834	76,480	10,786	204,028	133,632	88,050	83,920	62,525	721,280

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1891.

INDIA, GENERAL.	Rx.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	11,960	
Police Establishment	13,698	
Medical, Commissariat, and other Establishments	11,006	
Ecclesiastical Establishment, Chaplain	771	
Commissariat Supplies	39,368	
Stores, Clothing, Tools, &c.	5,775	
Passage and Subsistence Money to Convicts	14,422	
Freight	10,752	
Miscellaneous Services, Supplies, and Contingencies	5,140	
TOTAL CONVICT CHARGES AT PORT BLAIR, &c. . Rx.		112,892

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,477	4,719	177	2,381	2,539	3,704	2,233	14,748	31,978
Contributions received for Police furnished to Municipal, Cantonments and Town Funds	...	697	...	...	912	6,295	54,704	...	6,058	68,666
Presidency Police	...	...	...	...	15,226	...	...	2,892	11,433	29,551
Recoveries on account of Village Police	...	...	...	...	14,679	...	9	...	...	14,688
Fees, Fines, and Forfeitures	735	15,257	3,521	7,427	47,886	26,824	10,443	33,496	31,452	177,041
Cash Receipts under the Arms Act	...	...	...	15	3	4	35	...	32	89
Contributions for Pensions	60	429	19	7	546	489	85	131	364	2,130
Miscellaneous	645	450	709	3,142	8,625	1,653	1,004	3,206	5,710	25,144
Upper Burma Receipts	...	...	20,096	..	..	...	...	...	...	20,096
TOTAL POLICE RECEIPTS . Rx.	1,440	18,310	29,064	10,768	90,258	37,804	69,984	41,958	69,797	369,383
CHARGES.										
Presidency Police	...	...	...	...	71,406	...	...	24,125	31,039	126,570
Provincial Superintending Officers of the District Police	...	4,089	15,370	2,952	13,455	14,617	13,810	11,968	6,081	82,342
District Executive Force:										
District Superintendents and Assistants	1,848	16,268	22,145	5,868	50,689	40,891	33,391	30,086	20,517	221,703
Inspectors, Constables, &c.	24,960	85,588	159,710	27,879	263,851	273,194	177,903	249,863	242,434	1,505,382
Office and other Establishments	504	777	1,485	1,230	15,966	607	442	...	8,320	29,331
Police Hospitals, Establishments and Charges	141	1,297	...	256	1,970	2,130	...	2,446	514	8,754
Clothing	1,311	4,770	7,799	1,677	13,534	18,617	6,840	10,977	14,342	79,867
Arms and Accoutrements	7	773	1,296	120	480	2,562	1,747	2,952	936	10,873
Miscellaneous	3,489	11,978	29,981	4,834	46,217	25,785	18,428	42,000	33,585	216,297
Total District Executive Force . Rx.	32,260	121,451	222,416	41,864	392,707	363,786	238,751	338,324	320,648	2,072,207
Railway Police	6,677	1,927	4,218	96	9,778	2,521	13,249	1,296	12,948	52,710
Municipal Police	...	...	...	...	...	...	54,709	..	3,757	58,466
Village Police	...	...	34,392	129	18,830	252,190	...	655	85,267	391,463
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	1,103	...	1,103
Special Police	1,944	726	28,228	74,394	77,171	2,402	15,736	886	59,044	260,531
Cattle Pounds	327	5,476	563	2,068	3,598	7,889	2,943	23,187	10,264	56,315
Steam Boiler Inspection Establishment and Charges	...	...	750	...	2,010	...	...	...	2,031	4,791
Thuggee and Dacoity	10,870	...	...	...	...	14	...	...	...	10,884
Miscellaneous	...	...	2	...	...	8	303	...	199	512
Refunds	8	147	1,171	2	3,642	391	138	121	292	5,912
Upper Burma Charges	...	...	735,877	...	...	...	...	...	...	735,877
TOTAL POLICE CHARGES . Rx.	52 086	133,816	1,042,987	121,505	592,597	643,818	339,639	401,665	531,570	3,859,683

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	...	...	...	83,958	...	515	84,473
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Dockyard Fees	1,264	...	...	...	...	...	1,264
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	78,728	...	...	...	...	...	78,728
Ditto for Port and Local Funds and for Private Individuals	3,630	...	...	...	...	...	3,630
Value of Water supplied to Royal Navy Ships and Vessels of other Departments	2,572	...	...	...	...	...	2,572
Hire of Vessels	7	...	...	...	...	...	7
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of condemned stores	5,951	21	...	135	...	...	6,107
Miscellaneous	...	454	...	...	...	...	454
Registration and other Fees:							
Fees realized at the Shipping Office	...	126	...	3,306	...	5,820	9,252
Examination Fees	...	73	...	313	...	...	386
Fees under Merchant Seamen's Act of 1854	...	...	...	2	...	...	2
Freight, Passage, and Tonnage	...	526	...	...	...	...	526
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	3,243	...	...	...	...	...	3,243
Deductions for Mess Money	...	...	...	1,114	...	...	1,114
Coast Light Dues	...	24,068	...	...	...	...	24,068
Other Items	1,966	3,005	6	3,046	44	30	8,097
Upper Burma	...	1,683	...	...	...	...	1,683
TOTAL MARINE RECEIPTS . Rx.	97,361	29,956	6	91,874	44	6,365	225,606

No. 33 B.—ACCOUNT of Marine Charges for the Year ended 31st March 1891.

IMPERIAL CHARGES:—INDIA, GENERAL:

	Salaries and Establishments.	Contingencies.	Rx.
General Supervision and Accounts.	*Rx.*	*Rx.*	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of Indian Marine	8,701	465	
Examiner of Marine Accounts	5,155	78	
	13,856	543	14,399
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	7,939	} 197	
Office Establishment	587		
	8,526	197	8,723

Miscellaneous Shore Establishments.	Salaries and Establishments.	Contingencies.	Total.	Rx.
Agent for Government Consignments, Calcutta	1,443	81	1,524	
Charges for landing stores for other Departments	4,913	...	4,913	
			6,437	
Deduct—Recoveries for stores landed for other Departments			5,948	
			489	
Perim Light-house	405	562	967	
Miscellaneous	759	...	759	
				2,215

Dockyards.	Kidderpore.	Bombay.	Rx.
Staff Officer's Department	1,480	1,846	
Constructor's Department	1,392	1,782	
Factory Branch	2,284	3,172	
Builder's Branch	690	1,824	
Store and Account Departments	2,970	5,145	
Dockyard Dispensary	98	216	
Wages of Artificers and Labourers	15,455	27,158	
Miscellaneous	903	177	
	25,272	41,320	66,592

Salaries and Allowances of Officers and Men afloat.

Harbour and Sea-going Vessels.

Net Tonnage.	Nominal Horse-Power.			Rx.
1,160	250	Steam Troop-ship "Tenasserim"	5,917	
394	150	Steamer "Enterprise"	3,568	
1,701	460	Troop-ship "Clive"	6,672	
1,370	200	Troop-ship "Canning"	5,576	
40	25	Steamer "Nancowry"	789	
714	200	Turret-vessel "Abyssinia"	} 3,660	
745	250	Ditto "Magdala"		
—	—	Troop ship "Dalhousie"	4,864	
—	—	"Mayo"	4,346	
—	—	Despatch Vessel "Lawrence"	3,761	
		Contingencies	446	
				39,599

	Rx.
Carried forward . Rx.	39,599
	92,929

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891—*continued.*

Net Tonnage.	Nominal Horse-Power		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		92,929
		SALARIES AND ALLOWANCES, &c.—Brought forward		39,599
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,736	
		"Sladen," including Flats C and D	2,565	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,608	
200	60	"Mayu"	253	
		"Bhamo"	1,646	
		"Pagan"	1,632	
		Contingencies	294	
				10,734
		Marine Survey.		
		Steam-cutter "Investigator"	2,919	
		Marine Survey Boat Party	551	
		Contingencies	81	
				3,551
		Small Steamers and Launches.		
		"Beas"	9	
		"Chinsurah," "Leopard" and "Manora"	410	
		Sub-Marine Mining Vessels, Bombay— "Muzbee" "Tickler"	665	
		" " " Calcutta— "Panther" "Alexandra"	632	
		" " " Karachi— "Sapper" "Miner"	474	
		" " " Rangoon— "Tamil" "Handy"	834	
		Torpedo Boat, "Marhatta"	327	
		" "Rajput"	274	
		" "Sikh"	222	
		" "Gurkha"	398	
		" "Karen"	221	
		" "Pathan"	219	
		" "Baluchi"	222	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	424	
		" " "Ganges"	246	
		Contingencies	21	
				5,598
		Viceroy's Yacht Establishment and Contingencies	749	
				749
		Yard Crafts.		
		Yard Craft, Calcutta	945	
		Ditto, Bombay	4,007	
				4,952
		General duty, leave allowances, &c.	...	1,516
				66,699
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	17,676	
		Allowances in lieu of Provisions	3,518	
				21,194
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	8,425	
		Metals and Metal Articles	3,180	
		Freight, Carriage, and Stowage	2,168	
		Coals and other Fuel	28,493	
		Hemp, Canvas, Rope, &c.	4,642	
		Marine Steam-Engines and Gear	16	
		Paint Materials, Oils, Tar, Tallow, &c.	13,114	
			60,038	
		Deduct—Value of Supplies to other Departments	14,561	
				45,477
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	4,335	
				4,335
		Carried forward . Rx.		230,634

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	230,634	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	2,933		
Passage and Conveyance of Officers and Men	1,714		
Allowance to Marine Officers for passing in Oriental languages	90		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	5,593		
Medical Stores	250		
Freight on Europe Stores	2,508		
Miscellaneous	1,253	14,341	
		244,975	
Deduct—Amount debited to the Military Department for Stores, Coals, landing and embarking Troops, &c.		15,565	
TOTAL IMPERIAL CHARGES, INDIA, GENERAL			229,410

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay	TOTAL.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	4,993	2,257	7,033	164	902	15,349	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	300	1,965	...	...	2,265	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	845	1,806	7,477	...	448	10,576	
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,833	8,185	918	684	...	11,620	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	186	57,773	...	331	58,290	
MARINE ESTABLISHMENTS	3,878	...	7,718	835	1,939	14,370	
SUBSIDIES TO STEAM-BOAT COMPANIES	6,657	5,792	3,792	...	...	16,241	
MISCELLANEOUS—							
OTHER MISCELLANEOUS CHARGES	557	28	6,640	1,954	207	9,386	
STATE YACHT ESTABLISHMENTS	...	...	709	...	...	709	
LIGHT-HOUSES AND LIGHT-SHIPS	9,238	...	...	...	...	9,238	
REFUNDS	81	...	22	...	...	103	
TOTAL PROVINCIAL CHARGES IN INDIA	28,082	18,554	94,047	3,637	3,827		148,147
UPPER BURMA	28,139						28,139
TOTAL CHARGES IN INDIA . Rx.							405,696

CHARGES IN ENGLAND:	£	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, &c.		37,902		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes		97		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c.		2,105	40,104	
Stores for India:	£			
For Bengal: Coals	311			
Miscellaneous Stores	31,037	31,348		
For Bombay: Coals	10,523			
Miscellaneous Stores	33,767	44,290	75,638	
				£ 115,742
EXCHANGE ON CHARGES IN ENGLAND . Rx.				37,819
TOTAL MARINE CHARGES . Rx.				559,257

No. 33B.—Account of Marine Charges for the Year ended 31st March 1891—*continued.*

Net Tonnage.	Nominal Horse-Power.		Burma.	Assam.	Bengal.	Madras.	Bombay.	
		DETAILS OF PROVINCIAL CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.						
		Sea-going Vessels in Commission.						
		Sandoway Packet Service	119	...	...	...	...	119
		Pilot Vessels.						
		P. V. "Coleroon"	...	...	1,250	...	...	1,250
		„ "Sarasvati"	...	...	1,338	...	...	1,338
		„ "Guide"	...	...	2,922	...	...	2,922
		„ "Sylph"	...	...	54	...	...	54
		Extra crew for Pilot Vessels	...	...	6	...	...	6
		Inland Steamers and Flats.						
98	90	Steamer "Kolodyne"	...	2,022	...	...	...	2,022
47		Yacht Flat "Sunamukhi"	...	235	...	...	...	235
		Steam Launch "Enchantress"	...	...	54	...	...	54
		„ "Active"	...	...	77	...	...	77
		„ "Fame"	...	...	1,319	...	...	1,319
		Steamer "Margaret Northcote"	...	...	...	164	...	164
432	...	Flat "Mooltan" }	...	...	...	...	902	902
435	60	Steamer "Jhelum" }						
		Steam Launch Establishment and Contingencies	4,874	...	...	...	...	4,874
		Port Officer's Gig	...	...	13	...	...	13
		TOTAL SALARIES, &c. . Rx.	4,993	2,257	7,033	164	902	15,349
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	7,989	...	104	8,093
		Volunteers' and Leadsmen's Allowances	...	...	1,266	...	...	1,266
		Pilotage Allowance, Free List }	...	186	29,767	...	...	46,601
		Pilotage Allowance, Licensed List }			16,648			
		Pilot Vessels	...	...	...	...	114	114
		Surgeon at the Sand-heads	...	...	396	...	...	396
		Mess, Passage, and Miscellaneous	...	...	1,707	...	113	1,820
		TOTAL PILOTAGE, &c. . Rx.	...	186	57,773	...	331	58,290
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	3,813	...	3,037	...	...	6,850
		Agent for Government Consignments	...	...	...	425	...	425
		Shipping Office	...	...	2,150	...	1,853	4,003
		Marine Court	65	...	322	...	86	473
		Establishment and Miscellaneous	...	...	...	410	...	410
		Survey of Steam Vessels	...	...	2,209	...	...	2,209
		TOTAL MARINE ESTABLISHMENTS . Rx.	3,878	...	7,718	835	1,939	14,370
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	...	...	154	...	...	154
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,456	...	...	1,456
		Contribution to Port Funds	557	...	4,280	1,188	...	6,025
		Life Boat Establishment at Goalundo	...	...	63	...	...	63
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	140	...	...	140
		Life Boats at Alibag	...	...	...	...	168	168
		Miscellaneous	...	28	547	766	39	1,380
		TOTAL OTHER MISCELLANEOUS CHARGES . Rx.	557	28	6,640	1,954	207	9,386

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,138	3,171	855	3,994	55,399	18,169	5,957	25,340	36,771	150,794
CONTRIBUTIONS	107	8,087	837	33	2,461	1,881	245	1,380	2,957	17,988
INCOME FROM ENDOWMENTS	...	...	...	...	375	60	...	112	...	547
MISCELLANEOUS	263	436	235	151	2,630	3,475	367	2,264	2,298	12,119
Sale-proceeds of Books	1	3,208	109	11	13	831	134	2,366	15,572	22,245
UPPER BURMA	...	...	52	...	...	...	...	...	...	52
TOTAL RECEIPTS . Rx.	1,509	14,902	2,088	4,189	60,878	24,416	6,703	31,462	57,598	203,745
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	1,565	1,545	1,289	3,000	2,278	2,255	2,757	3,000	17,689
Establishment and Contingencies	...	991	914	734	3,320	1,682	2,358	2,582	1,352	13,933
INSPECTORS:										
Salary	414	5,260	4,852	2,351	35,741	13,490	11,391	15,486	13,276	102,261
Establishment and Contingencies	400	2,693	1,896	1,403	24,445	11,729	4,635	18,818	9,173	75,192
UNIVERSITY	...	...	...	...	...	..	3,437	...	2,000	5,437
GOVT. COLLEGES—General	3,491	1,989	...	...	49,600	11,165	5,770	22,356	14,222	108,593
GOVT. COLLEGES—Professional	...	...	...	...	10,661	...	...	6,538	10,958	28,157
GOVT. SCHOOLS—GENERAL:										
Secondary	1,797	17,060	1,606	7,871	63,992	41,541	9,847	17,719	33,116	194,549
Primary	1,589	15,823	64	103	210	55,573	31,470	42,603	118,689	266,124
Contribution to Schools	...	89	150	...	18	...	15,997	641	20,521	37,416
GOVERNMENT SCHOOLS—SPECIAL:										
Training Schools	311	3,226	2,075	1,638	7,443	4,488	6,050	16,720	8,367	50,318
Technical Schools	...	654	1,424	128	5,386	...	1,899	8,129	7,006	24,626
Other Schools	...	...	...	...	1,565	...	...	1,635	...	3,200
GRANTS-IN-AID	5,111	5,644	10,968	15,066	59,090	18,016	26,805	36,589	31,118	208,407
Payments by Results	...	3,002	5,438	...	63,410	12,882	21	36,989	20,037	141,779
SCHOLARSHIPS	500	2,855	1,405	1,882	21,175	5,401	6,542	1,994	5,962	47,716
MISCELLANEOUS	470	366	8,787	500	3,125	2,105	1,264	1,109	327	18,053
Government Book Depôt	...	2,857	...	...	...	...	...	1,464	11,609	15,930
Grants for Encouragement of Literature	...	17	...	189	855	831	414	...	400	2,706
REFUNDS	...	32	219	...	295	11	27	145	287	1,016
Upper Burma	...	...	6,608	...	...	...	...	...	...	6,608
TOTAL CHARGES IN INDIA . Rx.	14,083	64,123	47,951	33,154	353,331	181,192	130,182	234,274	311,420	1,369,710

CHARGES IN ENGLAND:	£	
Passage to India of Educational Officers on appointment, &c.	325	
Scholarships to enable Natives of India to pursue their education in England	1,201	
		1,526
EXCHANGE ON CHARGES IN ENGLAND	Rx.	499
TOTAL CHARGES under EDUCATION	Rx.	1,371,735

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop . . .	4,568	...	960	...	...	...	...	2,560	2,560	10,648
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,357	2,878	3,008	1,428	10,951	15,753	18,463	24,490	19,920	104,248
Establishments	439	204	274	42	799	738	702	1,339	1,200	5,737
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars . .	720	...	...	...	1,527	1,140	522	1,718	3,200	8,827
Establishments	41	...	...	...	222	41	12	137	121	574
Church of Rome:										
Allowances to Bishops and Priests, &c. (*a*)	...	...	396	...	693	401	430	600	1,588	4,108
Allowances to other Clergymen . . .	552	173	184	...	250	1,365	1,515	483	587	5,109
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, &c.).	2,700	550	755	266	2,742	2,528	2,489	3,625	3,864	19,519
Charges for Cemeteries	265	194	219	93	567	728	587	890	875	4,418
Upper Burma Charges	...	...	2,278	...	...	...	...	...	...	2,278
TOTAL CHARGES IN INDIA (*a*) . Rx.	16,642	3,999	8,074	1,829	17,751	22,694	24,720	35,842	33,915	165,466
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment . . . . £										406
EXCHANGE ON CHARGES IN ENGLAND . . . . Rx.										133
TOTAL ECCLESIASTICAL CHARGES (*a*) . Rx.										166,005

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63, page 175.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	2,663	2	180	2,156	2,139	7,140
Hospital Receipts	...	...	8	...	5,915	66	658	956	2,738	10,341
Lunatic Asylum Receipts	10	257	1,653	14	2,315	397	144	649	1,737	7,176
Sale of Medical Stores	...	48	...	3	...	8	151	272	188	670
Income from Endowments	...	...	...	...	...	374	...	37	...	411
Contributions	712	969	252	...	3,647	10,986	2,450	4,592	4,165	27,773
Miscellaneous	9	48	25	88	414	1,092	255	1,052	362	3,345
Upper Burma Receipts	...	...	255	...	...	...	...	...	...	255
TOTAL RECEIPTS IN INDIA . Rx.	731	1,322	2,193	105	14,954	12,925	3,838	9,714	11,329	57,111

RECEIPTS IN ENGLAND:		
Royal India Lunatic Asylum, Ealing:	£	
Sale proceeds of the Estate at Ealing	31,000	
Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,531	
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum, &c.	115	£ 33,646
EXCHANGE ON RECEIPTS IN ENGLAND		Rx. 10,994
TOTAL MEDICAL RECEIPTS . Rx.		101,751

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1891.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	9,327	18,519	14,063	11,615	57,978	44,419	29,473	43,027	29,407	257,828
Hospitals and Dispensaries	3,174	7,114	2,022	9,005	41,220	40,793	28,685	84,772	59,471	276,256
Sanitation and Vaccination	6,143	4,269	2,790	2,433	20,589	15,618	10,664	25,057	27,550	115,113
Grants for Medical purposes	1,178	86	800	1,014	307	897	...	675	301	5,258
Medical Schools and Colleges	...	...	257	...	26,903	2,678	10,374	14,883	17,528	72,623
Lunatic Asylum	331	1,539	2,900	758	11,223	6,445	3,284	8,186	10,458	45,124
Lock Hospital	...	...	415	...	1,764	...	...	...	...	2,179
Chemical Examiner's Department	...	...	240	...	2,450	361	102	1,793	1,937	6,883
Refunds	...	25	3	1	52	2	2	55	92	232
Upper Burma Charges	...	..	16,906	...	...	...	...	...	...	16,906
TOTAL CHARGES IN INDIA . Rx.	20,153	31,552	40,396	24,826	162,486	111,213	82,584	178,448	146,744	798,402

CHARGES IN ENGLAND:	£	
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board, and clothing of the lunatics, and other expenses	6,161	
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	272	£ 6,433
EXCHANGE ON CHARGES IN ENGLAND		Rx. 2,102
TOTAL MEDICAL CHARGES . Rx.		806,937

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1891.

	India General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	92,120	1,357	...	3,788	...	2,024	12,603	5,869	36,742	154,503
Establishments and Contingent Charges	69,349	111	47	1,980	...	843	6,239	2,559	19,307	100,435
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	510	...	...	510
Allowance to Khyber Tribes	...	...	...	...	...	...	9,376	...	...	9,376
Perso-Afghan Frontier, Khorassan	14,360	...	...	...	...	...	...	...	...	14,360
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	11,590	...	...	11,590
Payments for guarding Hill Passes	...	...	...	...	...	...	2,297	...	...	2,297
Beluchistan Charges:										
Bori Valley Pass Service	1,380	...	...	...	...	...	...	...	...	1,380
Tribal Services	23,684	...	...	...	...	...	...	...	...	23,684
Frontier Levies and Maintenance of Communication	18,775	...	...	...	...	...	...	...	...	18,775
Khetran	984	...	...	...	...	...	...	...	...	984
Zhob Valley Charges	28,208	...	...	...	...	...	...	...	...	28,208
POLITICAL SUBSIDIES:										
Political Subsidies	150,652	...	...	...	...	...	1,230	...	...	151,882
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	3,169	...	8	167	151	...	3,762	...	2,014	9,271
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	3,676	39	1,286	135	1,678	...	1,073	...	4,941	12,828
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan, charges on account of		...	...	...	...	5,415	...	...	...	5,415
Ayub Khan, charges on account of	...	...	...	...	...	...	30,804	...	...	30,804
Kabul Refugees, allowances to	1,230	...	...	...	...	3,520	24,850	...	73	29,673
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	4,039	4,039
Burmese Refugees and State Prisoners	3,165	...	...	...	...	248	...	...	...	3,413
Other Refugees and State Prisoners	...	35	290	...	442	710	237	426	780	2,920

Special Political Expenditure—											
Afghan Delimitation Commission	1,026	...	...	...	...	...	...	...	...	1,026
Sikkim Expedition	656	...	...	...	3,834	...	...	...	...	4,490
Zoab and Gomal Expedition	...	...	...	...	...	...	5,527	...	...	5,527
Lushai Expedition	...	...	...	...	2,234	...	...	...	...	2,234
Gilgit Mission	...	...	...	...	...	...	3	...	...	3
Sheroni Expedition	3,256	...	...	...	...	...	...	...	...	3,256
Mekran Expedition	2,777	...	...	...	...	...	...	...	...	2,777
Panjgar Mission	340	...	...	...	...	...	...	...	...	340
Other Charges	...	...	...	...	948	...	5,887	...	...	6,835
Charges for organising Imperial Service troops	7,460	...	...	...	...	...	...	...	...	7,460
Expenditure against the Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	8,299	8,299
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	3,561	3,561
Miscellaneous—										
Mhairwara Battalion	19,314	...	...	...	...	...	...	...	...	19,314
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,629	...	...	...	...	...	...	...	...	1,629
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,224	...	...	...	...	...	...	...	...	1,224
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	516	...	...	536
Rewards for Intelligence and Assistance	...	...	...	...	...	...	521	...	3	524
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	38	195	94	...	176	1,135	1,638
Purchase and Repair of Insignia of India Order	2	...	...	...	...	...	...	...	...	2
Chapter of the Star of India, &c.	1	...	...	...	...	...	...	...	...	1
Rents, Rates and Taxes	...	...	16	...	...	...	...	...	...	16
Allowance to Hostages	...	...	...	...	...	...	628	...	...	628
Sundry Charges	1,051	99	472	209	156	53	4,011	...	217	6,268
Upper Burma Charges	...	...	36,182	...	...	...	...	...	...	36,182
Total Charges in India . Rx.	458,148	1,641	38,301	6,317	9,638	12,907	121,664	9,030	81,111	738,757

In England—	£	
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	12,500	
Contribution towards the expenses of the Jedda Consulate	410	
Passage to Bombay of two officers attached to the staff of the Czarewitch on his tour in India	150	
	23,060	
Stores for India—Presentation Articles, &c.	896	
Exchange on Charges in England	£	23,956
	Rx.	7,828
Total Charges of Political Agencies, &c. . Rx.		770,541

No. 38 A.—ACCOUNT of Receipts under Scientific and other Minor Departments, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
In India	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	218	...	...	166	1,742	936	88	1,715	4,865
Botanical and other Public Garden Receipts	50	1,036	...	...	333	3,075	4,569	468	836	10,367
Cinchona Plantation Receipts	...	...	...	...	11,881	...	...	2,888	...	14,769
Receipts on account of Public Exhibitions and Fairs	183	250	...	...	142	5,119	3,913	8	134	9,749
Government Bull and Stallion Receipts	751	...	...	...	...	...	...	...	...	751
Veterinary Receipts	...	3	28	...	...	3	17	75	611	737
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	5,740	1,326	9	...	...	...	7,075
Examination Fees	136	...	...	...	127	34	18	11,887	1,418	13,620
Emigration Fees	...	...	...	...	4,432	...	...	1,926	...	6,358
Sale of Instruments and Stores by the Mathematical Instrument Factory	4,774	...	...	...	...	...	...	...	...	4,774
Miscellaneous	1,074	9	2	40	801	389	1,114	138	2	3,569
Total Receipts in India . Rx.	6,968	1,516	30	5,780	19,208	10,371	10,567	17,478	4,716	76,634
Receipts in England:										
Sale-proceeds of Books, Maps, &c. . . . £										780
Exchange on Receipts in England . . . Rx.										255
Total Receipts under Scientific and other Minor Departments . Rx										77,669

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1891.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Scientific.										
SURVEY OF INDIA (as per detail below)	150,725	...	...	...	...	...	...	...	...	150,725
Botanical Survey	2,407	...	...	...	...	...	...	...	...	2,407
GEOLOGICAL SURVEY: Rx. Superintending Officers 11,855 Establishment 1,941 General Charges (including Library, Museum, &c.) 4,246	18,042	...	...	...	...	...	...	...	...	18,042
Exploration of Petroleum, Coal, and Minerals		...	1,860	...	71	...	...	...	...	1,931
Meteorological Department	26,002	...	...	...	...	...	...	...	...	26,002
Archæological Department	6,878	...	150	...	...	...	...	5	...	7,033
Preservation and Translation of Ancient Manuscripts	...	...	...	...	620	80	...	...	612	1,312
Museums	6,434	155	246	81	1,378	1,436	483	2,784	926	13,923
Observatories	7	...	...	...	...	...	...	1,944	1,596	3,547
Donations to Scientific Societies	...	...	240	...	1,200	...	...	550	480	2,470
Agricultural.										
Experimental Cultivation	2,819	925	108	10	1,455	2,923	850	176	4,608	13,874
Cinchona Plantations	...	...	...	...	10,176	...	...	7,524	...	17,700
Public Exhibitions and Fairs	147	535	27	29	539	4,726	2,128	54	1,378	9,563
Bull and Stallion Charges	27,501	...	...	...	...	...	..	...	...	27,501
Veterinary Charges	1,690	306	2,426	44	...	368	5,665	3,164	9,629	23,292
Botanical and other Public Gardens	178	2,123	100	...	10,745	9,036	9,703	2,620	1,492	35,997
Labour and Emigration.										
Emigration	848	...	...	..	2,226	205	...	1,296	...	4,575
Inland Labour Transport	...	...	...	2,805	1,317	1	...	...	...	4,123
Inspector of Factories	...	...	...	...	...	...	...	...	70	70
Statistics.										
Census	7,150	2,527	2,776	2,348	12,330	9,297	6,937	6,744	6,651	56,760
Registration of Railway Traffic	218	72	...	...	272	...	216	...	1,030	1,808
Registration of River-borne Traffic	...	...	...	291	1,770	...	...	...	..	2,061
Provincial Statistics	81	973	533	90	18	8	1,126	4,444	646	7,919
Miscellaneous.										
Examinations	4,392	...	...	...	203	...	...	13,676	86	18,357
Miscellaneous	...	47	...	...	...	386	430	..	841	1,704
Refunds	348	1	...	7	18	3	8	149	6	540
Upper Burma	...	...	4,543	...	...	...	...	...	...	4,543
TOTAL CHARGES IN INDIA . Rx.	255,867	7,664	13,009	5,705	44,338	28,469	27,546	45,130	30,051	457,779
CHARGES IN ENGLAND: Stores for India	Rx. 382,598(a) £ 10,686(b)							...	...	10,686
Other Charges . . . £										10,394
TOTAL CHARGES IN ENGLAND . £										21,080
EXCHANGE ON CHARGES IN ENGLAND . Rx.										6,888
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										485,747

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*	R.	Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		17,339
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,478
Lithographic Establishment		3,422
Photographic Establishment		3,122
Engraving Establishment		6,565
Cadastral Maps (besides English Charges for Stores)		3,538
Extra-Departmental Mapping		610
Trigonometrical Office Establishment		6,884
Simla Drawing Office Establishment		2,003
Miscellaneous Contingent Charges		6,538
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,756
Survey Parties:		
Charges of Working Parties		240,631
General and Miscellaneous Charges		445
		311,331
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	88,986	
to Upper Burma	26,153	
to Land Revenue, Management of Government Estates, Note (b) Account No. 13B, page 28	985	
to Forest Account, Note (b), Account No. 21, page 41	21,354	
for cost of Instruments and Maps supplied to other Public Departments	22,992	
Charged in the Assam Accounts to Advances for Survey Expenses recoverable from private parties	136	
		160,606
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		150,725

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section E.—Miscellaneous.

Revenue *Rx.*927,127. Expenditure *Rx.*4,678,516.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	90	...	...	527,569
Civil Furlough . .	40	"	98	...	...	232,747
Superannuation .	41A	Receipts	99	...	357,553	...
"	41B	Expenditure	100	...	...	3,051,541
Stationery . .	42A	Receipts	101	...	92,472	...
"	42B	Expenditure	101	...	...	592,436
Exchange . .	43	Receipts	103	...	78,198	...
Miscellaneous . .	44A	"	104	...	398,904	...
"	44B	Expenditure	105	...	...	274,223
		Total .		...	927,127	4,678,516

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1891.

INDIA, GENERAL.	*Rx.*	*Rx.*
TERRITORIAL AND POLITICAL PENSIONS.		
BANPUR FAMILY.		
Exceeding R5,000 per annum:		
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand) . .		600
JEITPUR FAMILY.		
Dependants of Maharajah Anupgir.		
Exceeding R5,000 per annum:		
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand) . . .	600	
Not exceeding R5,000 per annum	240	
		840
KHARUN CHIEFS.		
Exceeding R5,000 per annum:		
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta) . .		450
MYSORE FAMILY.		
Exceeding R5,000 per annum:		
Shahzada Baharum Shah	600	
Rohimuddin	450	
Fatihah allowance	600	
Not exceeding R5,000 per annum	5,672	
		7,322
OUDH FAMILY.		
Exceeding R5,000 per annum:		
Family and Dependants of the late ex-King of Oudh—		
Mirza Jehan Kader, Bahadur	3,087	
Nawab Zuman Aia Begum Sahiba	900	
Syad Muhamed Munseeruddin Bahadur	150	
Not exceeding R5,000 per annum	2,194	
		6,331
BHOW BEGUM'S ZAMANUT WASIKA.		
Exceeding R5,000 per annum:		
Mirza Muhomed Medi Ali Khan	1,027	
Aga Ali Hassan, Khan Bahadur	585	
Nawab Bakir Ali Khan	455	
Mohamed Ali Khan	43	
Not exceeding R5,000 per annum	7,728	
		9,838
BURMA FAMILY.		
Exceeding R5,000 per annum:		
Queen Myouk Showeaya	391	
Not exceeding R5,000 per annum	150	
		541
AFGHAN REFUGEE.		
Exceeding R5,000 per annum:		
Naib Noor Mahomed Khan		600
OTHER PENSIONS.		
Not exceeding R5,000 per annum:		
Banda Family	1,140	
Bhonsla Family	67	
Bolia Family	574	
Jhansi Family	266	
Family of the late Pindara Chiefs	146	
Poligar Family	88	
Ahmednagar Family	70	
Amritsar Family	20	
Carnatic Stipendiaries	840	
Delhi Family	60	
Carried forward .	3,271	26,522

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	
INDIA, GENERAL—*continued.*			
Brought forward	3,271	26,522	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	493		
Mogul Family	120		
Shahpur Family	420		
Udaygiri Family	22		
Miscellaneous	4,689		
Parme Family	150		
Tokiher Family	12		
Nagpur Pensions	86		
		9,481	
		36,003	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	2,485		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh . .	1,029		
Allowances for the maintenance of religious establishments in Coorg	1,287		
Other religious establishments	116		
Miscellaneous	11		
		5,023	
			41,026
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200		
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitun	705		
Not exceeding R5,000 per annum	4,664		
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	500		
Not exceeding R5,000 per annum	3,686		
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum	679		
		19,984	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	87		
Pension from the 2½ lakhs Fund of Saugor . . .	999		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia . .	137		
		1,477	
			26,461
Carried forward .			67,487

—Miscellaneous.

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

		Rx.	Rx.
BURMA. Brought forward		...	67,487
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Delhi Family	1,575		
Refugee Princes	495		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
Members of the ex-Royal Family of Burma	12	2,508	
UPPER BURMA.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—Kinwan Mingui		900	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	7,655		
Shan and other Chiefs	273		
Officials of the late Burmese Government	4,359	12,287	15,695
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding R5,000 per annum	48	588	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	310		
Raja Purandar Sing's Family	318		
„ Jagesvar Sing's Family	37		
Tula Ram Senapati's Family	5		
Other Pensioners	317	987	
		1,575	
Charitable Allowances		39	1,614
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	3,600		
Hosain Ali Mirza	2,500		
Nazarat Ali and Ali Mirza	2,500		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Iskunder Ali Mirza	1,500		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
„ Mozaffer Ali	1,011		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	917		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	1,000		
	63,078		
Not exceeding R5,000 per annum	13,540	76,618	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah „	1,380		
„ Jam Jah Ali „	1,020		
„ Mohamed Jogee Bahadoor	600		
„ Mohamed Jalal „	600		
„ Akhtar Jah	620		
Carried forward	9,020	76,618	84,796

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

	Rx.	Rx.	Rx.
Brought forward .	9,020	76,618	84,796
BENGAL—*continued.*			
OUDH FAMILY—continued			
Exceeding R5,000 per annum:			
Prince Mohamed Baber Bahadoor	600		
" Mohamed Askari "	600		
" Mohamed Ibrahim Ali "	600		
" Tajool Moolook "	600		
" Kam Buksh "	600		
" Mohamed Ali Mirza "	600		
" Masood Ali "	26		
" Sultan Mirza	600		
" Hossein Bux Bahadoor (Sudar Mirza)	600		
" Mohamed Rejah Ali (Furrokh Mirza)	600		
" Mohamed Asghar	600		
" Mirza Aboo Torab (Mohamed Khorshed)	600		
" Mohamed Noke Abgod Bahadoor (Kamyab)	600		
" Ali Bahadoor Delwar Jah	600		
" Ali Bahadoor Darajah	600		
Nawab Badshah Mehal Saheba	720		
" Akhtar Mehal Saheba	720		
Princess Sarir Ara Zainub Begum Saheba	50		
	18,936		
Not exceeding R5,000 per annum	16 439		
		35,375	
KHURDA FAMILY.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding R5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	585		
	1,452		
Not exceeding R5,000 per annum	1,187		
		2,639	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding R5,000 per annum	40		
		1,740	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Rajmehal Family	1,490		
Purneah Family	502		
Bissenpore Raj Family	272		
Ungul Pensioners	238		
Goomesur Raj Family	204		
Nawab Daood Khan's Family	179		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	90		
Nawab Mooneeodwallah's Family	134		
Banki Pensioners	94		
Heirs of Shaib Bux Bibee	63		
Porahat Raj Family	41		
Raja Rajbullub's Family	41		
Nawab Ghazeeoodin's Family	19		
Family of Moulana Mohamed Asiff	13		
Munipur Family	30		
Mysore Family	38		
Family of Rajah Runjeet Sing	9		
Miscellaneous	1,659		
		5,116	
Charitable Allowances.			
Unno-chutter charges paid in Cuttack and Balasore		637	
			124,685
Carried forward .			209,481

No. 39—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	Rx.
Brought forward		...	209,481
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding R5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	1,400		
„ Ali Qadr *alias* Inayat Ali Khan	960		
„ Ali Qadr, heir of Mirza Khurram Bakht	525		
„ Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Nawab Sultan Begum	900		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	650		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	450		
	10,979		
Not exceeding R5,000 per annum	21,429		
		32,408	
JALAUN PENSIONERS.			
Exceeding R5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding R5,000 per annum:			
Mirza Muhammad Said Bakht	842		
Jahan Sultan Begum	432		
	1,274		
Not exceeding R5,000 per annum	6,305		
		7,579	
MAHARAJAH OF BENARES.			
Exceeding R5,000 per annum:			
Moharaja Prabhu Narain Singh Bahadur		15,000	
PUNJAB STATE PENSIONERS.			
Exceeding R5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	839		
Raja Lakshman Pershad, Fatehpur	731		
Khurshed Ara Ahmadi Begum, Lucknow	1,656		
		7,006	
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	1,916		
„ ex-Nawab of Farukabad	1,465		
„ late ex-Raja of Coorg	850		
„ late Nawab of Jhajjar	678		
„ late Raja of Jhansi	555		
„ late Rahmut-ulla Khan of Bareilly	412		
„ Shah Jalil and Shah Sultan of Bareilly	466		
Carried forward	6,342	65,873	209,481

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	Rx.
Brought forward		65,873	209,481
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
Not exceeding R5,000 per annum—continued	6,342		
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	284		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	274		
" Nawab-Suja-ud-daula	206		
" late ex-Nawab of Banda	90		
" Khair-andesh Khan of Bareilly	82		
" late Nawab Kasim Ali Khan of Benares	52		
" Saiyed Baquar Ali Khan	25		
" late Husain Ali Khan	18		
Moradabad Minhadars	681		
Commutations of Pensions	673		
Miscellaneous	4,297		
		13,024	
CHARITABLE ALLOWANCES.			
		78,897	
Exceeding R5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	906		
Ranbir Singh (Family of Raja Lal Singh)	495		
Presents to Raja Ranbir Sing of Dehra	924		
	2,325		
Not exceeding R5,000 per annum	6,474		
		8,799	
			87,696
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding R5,000 per annum:			
Mahomed Yar Khan	600		
Not exceeding R5,000 per annum	3,282		
		3,882	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	917		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	400		
		5,903	
Not exceeding R5,000 per annum:			
Lahore Royal Family	2,170		
Delhi Royal Family	1,997		
Family of the Nawab Surfraz Khan of Multan	608		
Family of a Jagirdar in Rohtuck	67		
Miscellaneous	10,548		
		15,390	
		25,175	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	450		
	1,450		
Not exceeding R5,000 per annum:			
Delhi Royal Family	1,995		
Family of Nawab of Jhujjur	1,829		
Disbanded soldiers and their families of the late Sikh Government	313		
Family of ex-King of Cabul (Shahzaman)	147		
Miscellaneous	7,110		
		12,844	
			38,019
Carried forward			335,196

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891 —*continued.*

		Rx.	Rx.
Brought forward		...	335,196
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Munivar Khan Bahadur, present Prince of Arcot	5,750		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Khadijah Begum Sahiba	960		
	22,186		
Not exceeding R5,000 per annum	23,314		
		45,500	
TANJORE PENSIONS.			
Exceeding R5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	1,200		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	720		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	880		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	600		
Yuganadha Avaray Sahiba	534		
	12,454		
Not exceeding R5,000 per annum	7,419		
		19,873	
MASULIPATAM PENSIONS.			
Exceeding R5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,586		
Not exceeding R5,000 per annum	1,644		
		3,230	
KURNOOL PENSIONS.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding R5,000 per annum	3,360		
		4,800	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Palkonda Pension	552		
Maisur Pensions (Two lakhs Fund)	2,161		
Gumsur Pensions	1,160		
Golkunda Pensions	448		
Cuttack Pensions (Raja Pillai Family)	28		
Miscellaneous	2,662		
Commutation of Pensions	3,796		
		10,807	
		84,210	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		376	84,586
Carried forward			419,782

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	Rx.
Brought forward		...	419,782
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Exceeding R5,000 per annum:			
Gungabai Sahib Mohitin	235		
Not exceeding R5,000 per annum	43	278	
REFUGEES AND STATE PRISONERS.			
Exceeding R5,000 per annum:			
Shahaji Bhosle	840		
Not exceeding R5,000 per annum	63	903	
PATWARDHAN FAMILY.			
Exceeding R5,000 per annum:			
Yeshadabai	472		
Not exceeding R5,000 per annum	52	524	
SURAT NAWAB'S FAMILY.			
Exceeding R5,000 per annum:			
Ziaulnissa Begum	6,450		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Shaheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	11,750		
Not exceeding R5,000 per annum	100	11,850	
NAJMUDIN KHAN'S FAMILY.			
Exceeding R5,000 per annum:			
Mir Ajmudin Kamrudin		668	
NIZAMUT PENSIONS, BENGAL.			
Exceeding R5,000 per annum:			
Nawab Shamsi Jehan Begum	4,971		
Not exceeding R5,000 per annum	94	5,065	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(OUDH WASIKA PENSIONS.)			
Exceeding R5,000 per annum:			
Safia Khanum	2,656		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,426		
Not exceeding R5,000 per annum.	1,174	5,600	
YEMEN STIPENDIARIES.			
Exceeding R5,000 per annum:			
Sultan Fadilbin Ali Mohsen	4,283		
Not exceeding R5,000 per annum	991	5,274	
SATARA PENSIONS.			
Exceeding R5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding R5,000 per annum	3,660	6,660	
AFGHAN REFUGEES.			
Exceeding R5,000 per annum:			
Sardar Sher Ali Khan, ex-Wali of Kandahar	6,000		
Not exceeding R5,000 per annum	1,425	7,425	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding R5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
" " Mir Nur Muhamad Khan	2,640		
" " Mir Fateh Khan	2,400		
" " Mir Shah Nawaz Khan	1,800		
" " Mir Abdul Hosein Khan	960		
Mir Imam Baksh	1,440		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	1,115		
Mir Ali Mudat Khan	960		
Mir Gulam Mustaffa Khan	616		
Mir Gulam Muhamed Khan	755		
Mir Gulam Murtaza Khan	176		
	17,422		
Not exceeding R5,000 per annum	9,601	27,023	
Carried forward		71,270	419,782

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1891—*continued.*

		Rx.	*Rx.*
BOMBAY—*continued.* *OTHER PENSIONS.* Brought forward		71,270	419,782
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	719		
Mir Tharo Khan	813		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	750		
Nawab Mujand Dowla	600		
		4,782	
Not exceeding R5,000 per annum:			
Angria Family Pensions	644		
Ex-Royal Family, Burma	360		
Peshwa Pensions	512		
Family of the late Nawab of Broach	584		
Heads of Tribes at Aden	475		
Kirparam's Family	339		
Mandvi Raja's Family	270		
Deshmukh Family	137		
Peint Pension	257		
Thoke Family	213		
Raje Bahadur Family	223		
Tanjore Pensions	191		
Family of the Nawab of Bednur	125		
Sumant Family Pensions	149		
Dhamadhara Family Pensions	114		
Delhi Pensions	106		
Nipani Estate Pensions	75		
Jadhav Family	68		
Bhaldar Family	77		
Naikra Family Pension	45		
Family of Baramia, late Kazi of Viramgam	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	24		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	21		
Nagar Parker Rana Family	41		
Oudh Royal Family	5,365	10,527	
			86,579
TOTAL IN INDIA		Rx.	506,361
CHARGES IN ENGLAND:		£	
His Highness Maharaja Dhulip Singh		15,110	
Members of the Bengal Nizamut Family		875	
		£	15,985
EXCHANGE ON CHARGES IN ENGLAND		Rx.	5,223
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	527,569

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1891.

		Rx.
IN INDIA:		
India, General		792
Burma		123
Bengal		202
North-Western Provinces and Oudh		36
Madras		450
Bombay		236
TOTAL IN INDIA	Rx.	1,839
CHARGES IN ENGLAND	£	174,040
EXCHANGE ON CHARGES IN ENGLAND	Rx.	56,868
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	232,747

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	14,833	...	...	...	...	...	...	12,981	9,273	37,087
Subscriptions to the Military Orphan Fund	7,398	...	...	...	2,684	...	...	...	...	10,082
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	882	...	882
Subscriptions under the Indian Civil Service Family Pension Regulations	294	506	402	341	996	1,530	545	1,285	975	6,874
Subscriptions to the Bengal Civil Fund	5,095	1,648	1,632	1,203	14,503	11,618	6,224	175	1,111	43,209
Subscriptions to the Madras Civil Fund	361	...	...	...	...	...	...	5,083	...	5,444
Subscriptions to the Bombay Civil Fund	427	...	...	...	...	...	...	10	7,078	7,515
Family Subscriptions of Native Members of the Covenanted Civil Service	96	...	...	...	100	85	...	...	...	281
Contributions for Pensions and Gratuities	50,169	3,229	254	211	12,549	4,669	7,915	3,398	25,605	107,999
Recoveries on account of Capitalized Pensions	872	...	...	...	...	...	...	...	...	872
Miscellaneous	...	...	25	...	2	766	...	36	138	967
Upper Burma Receipts	...	...	(a)1,161	...	...	...	...	...	...	1,161
TOTAL RECEIPTS IN INDIA . Rx.	79,545	5,383	3,474	1,755	30,834	18,668	14,684	23,850	44,180	222,373
RECEIPTS IN ENGLAND . £										101,888
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										33,292
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES . Rx.										357,553

(a) Includes Rx. 456 on account of subscriptions under the Indian Civil Service Family Pension Regulations.

E.—Miscellaneous.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	38,541	21,402	21,316	6,704	149,836	161,225	76,436	129,374	146,362	751,196
Compassionate Allowances	1,314	736	...	59	1,779	3,270	2,590	2,102	4,763	16,613
Gratuities	855	676	748	177	1,191	1,085	1,067	1,689	1,092	8,580
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	212	...	...	212
Marine Pensions and Gratuities	12,973	...	...	...	...	...	...	...	...	12,973
Pensions of the Military Fund	5,990	...	...	...	...	...	...	6,767	2,966	15,723
Pensions of the Military Orphan Fund	8,233	...	...	...	...	...	...	...	...	8,233
Pensions of the Medical Retiring Fund	1	...	...	...	...	...	...	1,625	...	1,626
Covenanted Civil Service Annuities	710	...	...	...	...	1,412	...	1,529	266	3,917
Pensions of the Bengal Civil Fund	2,402	...	...	...	165	...	...	...	...	2,567
Pensions of the Madras Civil Fund	259	...	...	...	...	...	...	464	...	723
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	374	374
Pensions under the Indian Civil Service Family Pension Regulations	38	...	...	...	...	...	...	...	...	38
Refunds	4	34	...	6	192	2	1	98	967	1,304
Upper Burma Charges	...	...	1,906	...	...	...	...	...	...	1,906
TOTAL IN INDIA . Rx.	71,320	22,848	23,970	6,946	153,163	166,994	80,306	143,648	156,790	825,985

CHARGES IN ENGLAND	£	1,677,448
EXCHANGE ON CHARGES IN ENGLAND	Rx.	548,108
TOTAL SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	Rx.	3,051,541

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1891.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Sale of Stationery, &c.	136	11	3,411	87	18,249	1,192	2,754	3,259	3,036	22,135
Sale of Gazettes and other Publications	4,737	148	776	78	8,518	4,509	273	3,565	2,739	25,343
Other Press Receipts	7,277	562	397	240	18,211	2,529	8,883	2,764	3,564	44,427
Upper Burma Receipts	...	...	567	...	...	...	...	...	...	567
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	12,150	721	5,151	405	34,978	8,230	11,910	9,588	9,339	92,472

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1891.

				Rx.	
INDIA, GENERAL.					
Purchase of Stationery				62	
Refunds				192	
Printing Establishment and Charges:		Brought forward		55,219	
Government Central Press Establishment:		Branch Press, Simla		19,040	
		Secretariat Presses:			
Superintending Officers	2,040				
Establishment	45,420	Foreign Department	2,060		
Official Postage	4,054	Military Department	5,040		
Purchase of Materials and Stock	149	Private Secretariat Department	2,639		
Contingencies	3,556	Mysore Residency	332	10,071	
		Work done at Contract Rates		17,391	
Carried forward	55,219			101,975	
Deduct—Value of Stationery supplied from Central Stores to the several Governments				185,242	
					−83,267
CENTRAL PROVINCES.					
Stationery supplied from Central Stores				8,076	
Purchase of Stationery				1,613	
Printing Establishment and Charges:					
Superintending Officers	885	Work done at Contract Rates	959		
Establishment	3,359	Contingencies	456		
Official Postage	340	Lithography	1	6,431	16,120
Purchase of Materials and Stock	431				
				Carried forward . Rx.	−67,147

E.—Miscellaneous.

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1891—*continued.*

				Rx.	Rx.
Burma.		Brought forward		...	*—67,147*
Stationery supplied from Central Stores				13,114	
Purchase of Stationery				1,030	
Upper Burma Charges: Stationery supplied from Central Stores				1,749	
Other Charges				500	
Refunds				8	
Printing Establishment and Charges:					
Superintending Officer	924	Official Postage	978		
Establishment	20,036	Contingencies	2,575		
Purchase of Materials and Stock	960			25,473	
					41,874
Assam.					
Stationery supplied from Central Stores				2,401	
Purchase of Stationery				558	
Printing Establishment and Charges:					
Superintending Officer	360	Official Postage	59		
Establishment	2,428	Work done at Contract Rates	23		
Purchase of Materials and Stock	43	Contingencies	190		
				3,103	
					6,062
Bengal.					
Stationery supplied from Central Stores				65,158	
Stationery Office at the Presidency				10,620	
Purchase of Stationery				141,817	
Refunds				213	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,380		
Establishment	21,976	Work done at Contract Rates	3,367		
Purchase of Materials and Stock	1,325	Government Publications	2,553		
Contingencies	3,725			35,526	
					253,334
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				17,961	
Purchase of Stationery				6,282	
Refunds				3	
Printing Establishment and Charges:					
Superintending Officers	2,641	Official Postage	1,421		
Establishment	13,003	Contingencies	2,509		
Purchase of Materials and Stock	4,305	Work done at Contract Rates	4,220		
Lithography	366			28,465	
					52,711
Punjab.					
Stationery supplied from Central Stores				11,807	
Purchase of Stationery				12,282	
Printing Establishment and Charges:					
Superintending Officers	559	Official Postage	921		
Establishment	8,738	Contingencies	1,200		
Purchase of Materials and Stock	854	Work done at Contract Rates	5,386		
Lithography	9,124				
				26,782	
					50,871
Madras.					
Stationery supplied from Central Stores				38,029	
Stationery Office at the Presidency				2,560	
Purchase of Stationery				24,343	
Refunds				25	
Printing Establishment and Charges:					
Superintending Officers	1,617	Official Postage	905		
Establishment	20,706	Contingencies	2,425		
Purchase of Materials and Stock	3,669	Work done at Contract Rates	4,937		
				34,259	
					99,216
Bombay.					
Stationery supplied from Central Stores				26,947	
Stationery Office at the Presidency				3,431	
Purchase of Stationery				30,428	
Refunds				30	
Printing Establishment and Charges:					
Superintending Officers	1,683	Contingencies	1,513		
Establishment	20,217	Work done at Contract Rates	831		
Purchase of Materials and Stock	3,177	Official Postage	1,149		
				28,570	
					89,406
		Total in India		Rx	526,327
Charges in England—					
Stores for India: For Bengal				20,069	
For Madras				9,961	
For Bombay				14,447	
				44,477	
Stationery, Printing, and Bookbinding for the India Office, &c.				5,351	
				£	49,828
Exchange on Charges in England				Rx.	16,281
		Total Charges for Stationery and Printing		Rx.	592,436

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1891.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	Rx.	Rx.	Rx.	Rx.	Rx.
GUARANTEED.						
Net Repayments in India:						
Bombay, Baroda and Central India Railway	126,724	41,407	11,521	30,294	408	...
Great Indian Peninsula Railway	273,497	89,365	24,863	68,781	4,279	...
Madras Railway	*9,234*	*3,017*	*840*	14,231	16,408	...
South Indian Railway	84,476	27,603	3,673	25,863	1,933	...
	475,463	155,358	39,217	139,169	23 028	...
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	53,396	*17,447*	*6,214*	...	11,233	...
Mysore Railway	33,826	*11,053*	*11,449*	...	...	396
Indian Midland Railway	150,623	*49,216*	*18,098*	...	31,118	...
Bengal-Nagpur Railway	605,540	*197,861*	*172,316*	...	25,545	...
(a) Bengal Central Railway	13,787	*4,505*	*5,262*	...	...	757
(b) Rohilkund-Kumaon Railway	116,477	*38,059*	*39,655*	...	...	1,596
	973,649	*318,141*	*252,994*	...	67,896	2,749
	498,186	*162,783*	*213,777*	139,169	90,924	2,749
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	165,239	53,992	42,631	...	...	11,361
Other Transactions	*142,984*	*46,720*	*53,707*	...	...	6,987
Other Remittance Transactions:						
East Indian Railway Advances	184,466	60,274	74,057	...	13,783	...
Rajputana-Malwa Railway do.	128,952	42,135	40,491	...	...	1,644
South India Railway do.	71,660	23,415	18,972	...	...	4,443
Bengal and North Western Railway Advances	5,584	1,825	1,725	...	...	100
Military Remittances	48,616	15,885	15,751	...	...	134
Other Transactions	265,192	86,652	87,561	...	909	...
	726,725	237,458	227,481	...	14,692	24,669
TOTAL	228,539	74,675	13,704	139,169	105,616	27,418

NET GAIN BY EXCHANGE Rx. 78,198

N.B.—The figures in italics in columns 3 and 4 represent Gain and Loss respectively.

(a) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(b) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodami is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange on Transactions in India	693	...	...	...	...	...	...	...	866	1,559
Premium on Bills	8,475	66	1,578	57	4,326	309	559	3,038	2,149	20,557
Unclaimed Deposits	960	2,992	821	3,591	33,684	8,066	4,902	3,021	3,995	62,032
Treasure Trove	73	...	...	...	42	32	7	136	383	673
Unclaimed Bills of Exchange of more than Three Years' standing	18	16	265	25	75	62	61	190	205	917
Sale-proceeds of Durbar Presents	1,832	...	186	53	1,608	...	132	...	1,748	5,559
Sale of Old Stores and Materials	623	67	72	68	3,577	348	381	365	416	5,917
Sale of Land and Houses, &c.	...	320	5	...	529	1,389	12	27	...	2,282
Government Audit Fees	1,621	...	...	109	2,327	...	...	909	1,101	6,067
Contributions	35	207	73	...	...	10,838	...	8,487	6,019	25,659
Rents	634	4,858	13,248	1,100	3,487	13,763	4,072	33,481	1,136	75,779
Rates and Taxes	3	761	...	...	...	...	...	...	...	764
Miscellaneous Fees, Fines, and Forfeitures	2,483	194	11	180	21,387	126	317	4,415	1,137	30,250
Recovery of Insurance and other charges on English Stores	99	19	296	78	10,316	153	281	727	796	12,765
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	13,943	13,943
Revenue of Zaila	...	...	...	...	...	...	...	...	7,413	7,413
Pearl Fishery Receipts	...	...	...	...	...	...	...	263	...	263
Extraordinary Items	...	...	...	...	6,262	...	...	13,106	8,768	28,136
Miscellaneous	5,384	711	1,938	462	29,375	2,229	9,654	22,429	3,375	75,557
Upper Burma Receipts	...	...	15,134	...	...	...	...	...	...	15,134
TOTAL RECEIPTS IN INDIA . Rx.	22,933	10,211	33,627	5,723	116,995	37,315	20,378	90,594	53,450	391,226
RECEIPTS IN ENGLAND . £										5,787
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										1,891
TOTAL MISCELLANEOUS RECEIPTS . Rx.										398,904

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ALLOWANCES, REWARDS, &c.:										
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	...	63	196	50	193	306	234	21	135	1,198
Rewards for Proficiency in Oriental Languages, &c.	531	...	489	600	848	150	212	384	1,43	4,707
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	6,514	449	966	464	2,425	3,433	2,186	3,577	2,080	22,094
Loss on Specie Remittances	...	...	...	...	...	...	...	...	1	1
Discount on Supply Bills	54	...	...	...	...	...	...	...	...	54
Loss by Exchange on Local Transactions	1,908	...	...	...	...	...	...	...	...	1,908
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	336	...	...	...	...	377	...	12	1,440	2,165
Cost of Books and Publications	6	...	31	11	242	1,181	61	318	311	2,161
CHARITY:										
Donations for Charitable Purposes	596	169	214	157	8,166	4,278	627	5,365	4,797	24,369
Charges on account of European Vagrants	141	2	...	2	477	334	191	276	726	2,149
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	111	1,639	987	1,096	1,443	1,240	1,423	2,789	2,243	12,971
Petty, Provincial, and Local Establishments	1,595	2,184	4,464	3,999	4,159	3,723	4,885	66,892	1,967	93,868
Special Commissions of Enquiry	4,379	...	...	...	4,220	4,958	...	180	66	13,803
Irrecoverable Temporary Loans, written off	...	...	...	4	29	103	20	...	146	302
Charges for searching for Hidden Treasure	...	...	...	...	6	21	...	16	...	43
Contributions	...	...	...	1,121	...	...	...	694	768	2,583
Rents, Rates, and Taxes	1,390	...	932	264	1,898	34	...	347	5,008	9,873
Petty Construction and Repairs	25	...	...	...	...	1	...	...	...	26
Extraordinary Items	...	...	...	...	...	...	...	...	327	327
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	686	...	686
Miscellaneous and Unforeseen Charges	359	275	955	8	4,605	789	1,364	4,269	3,418	16,072
Expenses connected with the visit of H. H. the Czarewitch	15,017	...	...	...	...	...	...	...	...	15,017
Miscellaneous Refunds	1,241	421	27	15	1,828	835	213	285	203	5,068
UPPER BURMA CHARGES	...	...	4,914	...	...	...	...	...	...	4,914
TOTAL CHARGES IN INDIA . Rx.	34,203	5,202	14,175	7,791	30,539	21,763	11,416	86,111	25,159	236,359
CHARGES IN ENGLAND . £										28,539
EXCHANGE ON CHARGES IN ENGLAND . Rx.										9,325
TOTAL MISCELLANEOUS CHARGES . Rx.										274,223

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.*600,000.

Major Head.	No of Account	Detail of Accounts.	Page	Amount of each Account. Detail.	Major Head Total Revenue.	Major Head Total Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	108	...	...	5,579
Construction of Protective Railways.	46A	Capital Expenditure	108	...	...	...
Construction of Protective Irrigation Works.	46B	Capital Expenditure	109	...	...	74,392
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1891 .	110	993,396	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1891	110	4,471,318	...	...
Reduction of Debt .	47	Charges	110	...	...	520,029
				Total .		600,000

No. 45.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1891.

	Bengal.	N.-W. P. & Oudh.	Madras.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments, and Office Contingencies	220	299	310	82[illegible]
Charitable Relief	663	...	718	1,381
Relief Works	467	206	5	678
Irrecoverable Famine Advances written off	...	...	1,105	1,105
Special Public Works Charges	...	...	336	336
Miscellaneous	80	1,231	5	1,316
TOTAL	1,430	1,736	2,479	5·645
RECEIPTS.				
Miscellaneous	...	...	66	66
NET FAMINE CHARGES IN INDIA	1,430	1,736	2,413	5·579

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1891.

	Outlay during 1890-91.	Outlay to end of 1890-91.
EXPENDITURE ON PROTECTIVE RAILWAYS.		
INDIA—GENERAL AND POLITICAL.	*Rx.*	*Rx.*
Capital Outlay	Nil.	2,933·979

NOTE.—Detail by railways of this sum cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70, page 198, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of the year 1890-91.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of year.								
					Deduct—											
	Works.	Establishment.	Tools and Plant.	Suspense.	*Less Receipts on Capital Account.*	*Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.*	Net Total.	Works.	Maintenance.	Establishment.	Tools and Plant.	Suspense.	Loss by Exchange.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.																
Orissa Coast Canal (*a*)	...	...	...	...	...	...	...	70,069	...	16,112	419	...	...	86,600	...	86,600
N. W. P. and Oudh.																
Betwa Canal	946	195	—2	158	...	...	1,297	300,766	...	85,177	9,446	1,959	21	397,369	*862*	396,507
Punjab.																
Swat River Canal	2,838	652	—5	...	...	*390*	3,095	268,974	...	67,982	10,231	961	..	348,148	*559*	347,589
Madras.																
Buckingham Canal	17,318	3,899	1	...	...	...	21,218	572,294	...	137,179	14,252	...	...	723,725	*8*	723,717
Rushikulya Canal	36,892	8,204	404	...	*43*	...	45,457	142,987	...	28,544	11,697	...	341	183,569	*142*	183,427
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	}	...			...				
Surveys	...	...	...	...	...	...	...	} 610	...	8,086	336	...	...	9,032	...	9,032
	54,210	12,103	405	...	*43*	...	66,675	715,891	...	173,809	26,285	...	341	916,326	*150*	916,176
Bombay.																
Gokak Canal, 1st Section	21,425	4,072	97	...	*13*	...	25,581	74,120	...	15,184	1,673	...	...	90,977	*26*	90,951
Nira Canal	17,635	6,110	161	...	*48*	...	23,858	382,780	...	90,603	13,246	...	...	486,629	*795*	485,834
Mushwad Tank	633	44	*—41*	...	...	...	636	157,181	...	34,021	6,371	...	...	197,573	*147*	197,426
Chankapur Tank	39	13	...	...	...	...	52	3,777	...	1,765	726	...	...	6,268	*11*	6,257
Maladevi Tank	...	...	...	...	*3*	...	—3	2,097	...	1,160	145	...	...	3,402	*7*	3,395
	39,732	10,239	217	...	*64*	...	50,124	619,955	...	142,733	22,161	...	...	784,849	*986*	783,863
Total	97,726	23,189	615	158	*107*	*390*	121,191	1,975,655	...	485,813	68,542	2,920	362	2,533,292	*2,557*	2,530,735
Deduct—Capital Outlay charged to Minor Works	*38,743*	*7,971*	*98*	...	*13*	...	*46,799*	*739,825*	...	*219,381*	*31,061*	*3,535*	...	993,802	*406*	*993,396*
Net Total { India	58,983	15,218	517	158	*94*	*390*	74,392	}	...	266,432	37,481	*—615*	362	1,539,490	*2,151*	1,537,307
Net Total { England	...	...	...	...	...	...	...	} 1,235,830								26
Net Total { Exchange	...	...	...	...	...	...	...	}								6

(*a*) Construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(*b*) Details of this sum by Provinces and Canals are given overleaf.

F.—Famine Relief and Insurance.

No. 46C.—DETAILED ACCOUNT of Capital Expenditure on Irrigation Minor Works to 31st March 1891, on which the Expenditure is now charged to Protective.

Provinces and Canals.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N. W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	162	133,868
Madras.							
Buckingham Canal	506,826	136,112	14,176	...	657,114	8	657,106
Bombay.							
Gokak Canal (First Section) and Storage Works	49,178	10,324	1,715	...	61,217	26	61,191
Mushwad Tank	29,467	5,423	2,880	...	37,770	83	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	127	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	134,161	39,286	11,308	...	184,755	236	184,519
Grand Total	739,825	219,381	31,061	3,535	993,802	406	993,396

No. 46D.—SUMMARY of Capital Expenditure on Construction of Protective Railways and Irrigation Works.

Years.	State Railways.			Irrigation.				Total.			
	In India.	In England.	Total.	In India.	In England.	Exchange.	Total.	In India.	In England.	Exchange.	Total.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	*—133,129*	...	*—133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
Total	2,933,979	...	2,933,979	1,537,307	26	6	1,537,339	4,471,286	26	6	4,471,318

No. 47.—ACCOUNT of Reduction of Debt for Insurance against Famine for the Year ended 31st March 1891.

	Rx.
India, General.	
Amount transferred from Revenue for Reduction of Debt	520,029

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FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* —4,812.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT — Detail.	Major Head Total. — Revenue.	Major Head Total. — Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	112	...	.	—4,812
			TOTAL .		...	—4,812

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of the Year 1890-91.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1890-91.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1890-91.	REMARKS.
	Rx.	*Rx.*	*Rx.*	Details of construction expenditure on lines are exhibited in Account No. 70, pages 198 and 199, in which the expenditure is incorporated and deducted at foot.
PROVINCIAL.				
Assam.				
Jorhat	1,187	73,708	74,895	
Cherra-Companygunge	404	76,977	77,381	
	1,591	150,685	152,276	
Bengal.				
Kaunia-Dhurla	1,304	95,172	96,476	
N. W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	—36,319	392,365	356,046	
Madras.				
Mayaveram Mutupet	28,612	..	28,612	
TOTAL	—4,812	638,222	633,410	

SUMMARY of EXPENDITURE during the Year.

	India.	Assam.	Bengal.	N. W. Provinces and Oudh.	Punjab.	Madras.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	1,591	1,304	—36,319	...	28,612	—4,812
England	...	...	...	...	...	...	...
Exchange	...	...	...	...	...	...	...
TOTAL	...	1,591	1,304	—36,319	...	28,612	—4,812

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section H.—Railway Revenue Account.

Revenue *Rx.* 17,235,978. Expenditure *Rx.* 17,923,269.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
State Railways . .	49	Gross Earnings and Working Expenses .	114	...	13,703,224	(a) 6,771,940
	49A	Interest on Debt	116	...	...	4,005,195
		" " India	116	2,857,102	...	...
		" " England, E. I. Railway .	118	420,495	...	...
		" " " E. B. Railway .	118	46,014	...	...
		" " North-Western (S. P. & D. Railway) . . .	119	222,504	...	...
		" " Oudh and Rohilkund Railway	119	459,080	...	..
		Annuities in purchase of Railways . .	118 & 119	...	...	2,243,047
	49 B	East Indian	118	1,546,445	...	...
	49 C	Eastern Bengal	118	160,445	...	...
	49 D	North-Western (Scinde, Punjab and Delhi)	119	536,157	...	...
	50	Interest on Capital deposited by Companies .	119	...	...	907,354
	51	Interest on Advances to Companies . .	119	...	...	162,985
Guaranteed Companies	49 A	Net Traffic Receipts	116	...	3,501,274	...
	49 A	Surplus Profits, Land and Supervision .	116	...	...	516,322
	49 A	Interest	116	...	...	3,130,941
	52	Detailed Account of Charges for Land and Supervision	120	42,988	...	...
	53	Total amount advanced for Guaranteed Interest	121	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	121	...	31,480	...
	54 A	Land and Subsidy	121	...	...	36,288
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	122	...	...	149,197
			Total .		17,235,978	17,923,269

(a) Includes Rx. 220,373 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the Revenue Earnings and Working

Provinces and Railways.	No. of Items.	Capital Outlay to 31st March 1891.	Gross Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.						
Great Indian Peninsula	1	27,784,769	894,952	3,065,685	35,397	3,996,034
Bombay, Baroda and Central India	2	9,555,946	448,189	843,886	33,671	1,325,746
Madras	3	11,849,754	377,094	546,089	39,135	963,218
South Indian	4	*4,970,513	239,330	223,202	5,482	468,014
Total			1,060,465	4,678,862	113,685	6,753,012
State Railways.						
India, General						
East Indian	5	(a) 32,922,891	1,499,549	2,820,769	108,177	†4,428,495
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	6	13,031,605	588,469	1,233,232	29,404	1,851,105
Bhopal	7	147,969	...	...	8,776	8,776
			2,088,018	4,054,001	146,357	6,288,376
Central Provinces.						
Bengal-Nagpur	8	(d) 8,445,490	57,603	237,411	24,377	319,391
Wardha Coal	9	680,107	3,205	14,193	73,531	90,929
Umaria Colliery	10	92,831	33,936	44	..	33,980
			94,744	251,648	97,908	444,300
Burma.						
Burma	11	3,029,290	201,184	172,642	2,852	376,678
Toungoo-Mandalay	12	2,111,894	124,831	66,243	2,237	193,311
			326,015	238,885	5,089	569,989
Assam.						
Jorhat	13	74,895	966	5,126	106	6,198
Cherra-Companyganj	14	77,381	203	1,651	*—141*	1,713
			1,169	6,777	*—35*	7,911
Bengal.						
Eastern Bengal	15	(b) 9,889,728	417,072	698,402	104,638	1,220,112
Bengal Central‡	16	(d) 973,391	56,252	16,941	854	74,047
Patna-Gya	17	434,673	41,027	14,732	*—4,010*	51,749
Tirhoot	18	} 2,134,589	23,804	31,817	14,044	69,725
Bengal North-Western and Tirhoot	19		133,969	108,069	18,562	320,600
Nalhati	20	34,868	6,573	3,183	252	10,008
			678,757	933,144	134,340	1,746,241
North-Western Provinces and Oudh.						
Oudh and Rohilkund	21	10,361,746	340,828	374,943	18,700	734,471
Indian Midland Railway	22	(d) 8,369,266	155,672	104,862	11,373	331,907
Lucknow-Sitapur-Seramau	23	356,046	16,959	16,520	250	33,729
Bareilly-Pilibhit	24	153,769	4,779	6,175	*—1,000*	9,954
Lucknow Bareilly	25	(d) 222,719	4,918	6,413	*—3,975*	7,356
			523,156	568,913	25,348	1,117,417
Punjab.						
North-Western	26	(c) 38,698,119	915,800	1,774,299	40,676	2,730,775
Amritsar-Pathankot	27	561,695			11,225	11,225
			915,800	1,774,299	51,901	2,742,000
Madras.						
Mysore Railway	28	(d) 1,490,059	57,720	64,069	979	122,768
Villupuram-Guntakul	29	} (g) 7,246,734	1,743	248	4	1,995
Villupuram-Guntakul (Nellore Branch)	30		17,801	6,220	239	24,260
South Indian	31		83,409	75,618	*—11,983*	147,044
Bezvada Extension	32	139,759	2,706	4,596	81	7,473
			163,469	150,751	*—10,680*	303,540
Bombay.						
Dhond and Manmad	33	1,099,445	...	...	26,314	(e) 26,314
Southern Mahratta	34	(f) 9,356,361	197,386	254,967	4,783	457,136
			197,386	254,967	31,097	483,450
Total State Railways			4,988,514	8,233,385	481,325	13,703,224

* Guaranteed Capital Outlay to close of December 1890

† Includes £210 on account of rent of premises in England occupied by the East Indian Railway Company, and Rx. 75, Exchange thereon.

‡ Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx	
By Company before purchase	30,650,000	This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.
" Government before purchase	204,527	
" Government after purchase	2,068,364	
	32,922,891	

(c) The actual cost of the North-Western Railway is as follows:

	Rx	
By Company before purchase on S. P. & D. Ry	11,075,320	This excludes the premiums on commuted value of Capital Stock or the premium issued in excess for purchase of Annuities.
" Government before purchase do	287,047	
" Government before and after purchase on the combined undertaking	27,335,752	
	38,698,119	

(d) Rupee figures.

(e) Net Receipts

(f) Represents rupee figures of the Southern Mahratta and Government Outlay on the Bellary-Kistna

EXPENSES of RAILWAYS in INDIA during the year 1890-91.

WORKING EXPENSES.						Net Receipts.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses	General Charges and Miscellaneous	Total.			
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
486,009	750,375	192,945	281,196	224,647	1,935,172	2,060,862	7 42	1
155,679	185,409	56,157	80,284	59,813	537,342	788,404	8·25	2
114,545	177,276	62,459	82,811	60,873	497,964	465,254	3·39	3
92,970	99,260	20,441	36,999	31,590	281,260	180,754	3·75	4
849,203	1,212,320	332,002	481,290	376,923	3,251,738	3,501,274	...	
349,054	357,278	120,546	292,046	207,719	1,326,643	3,101,852	9·42	
131,189	348,885	131,591	136,223	128,394	876,282	974,823	7·48	
...	...	...	...	10,434	10,434	—1,658	—1·12	
480,243	700,163	252,137	428,269	346,547	2,213,359	4,075,017	...	
80,164	61,383	16,867	26,554	49,913	234,881	84,510	1 00	8
5,124	3,882	2,361	1,696	51,709	64,772	26,157	3·84	9
...	...	...	...	23,681	23,681	10,299	11·09	10
85,288	65,265	19,228	28,250	125,303	323,334	120,966	...	
73,779	62,793	14,862	36,806	19,605	207,845	168,833	5·57	11
30,878	34,802	8,237	20,399	13,962	108,278	85,033	4·03	12
104,657	97,595	23,099	57,205	33,567	316,123	253,866	...	
1,339	1,312	391	1,447	1,308	5,797	401	·53	13
256	621	154	469	417	1,917	—204	—·27	14
1,595	1,933	545	1,916	1,725	7,714	197	..	
126,132	115,311	50,997	121,942	127,823	542,205	677,907	6·85	15
10,978	9,689	4,391	10,010	10,866	45,934	28,113	2·89	16
4,606	4,290	1,437	3,527	9,879	23,739	28,010	6 45	17
4,339	5,932	1,488	4,952	14,382	31,093	38,632	} 10 65	18
26,594	36,000	9,269	28,671	31,417	131,951	188,649		19
2,861	1,750	391	1,499	1,331	7,832	2,176	6·24	20
175,510	172,972	67,973	170,601	195,698	782,754	963,487	...	
98,199	93,824	28,948	68,371	60,700	350,042	384,429	3·71	21
72,375	73,739	18,836	34,498	54,698	254,146	77,761	·93	22
4,355	...	...	...	19,175	23,530	10,199	2·87	23
1,912	1,376	352	1,627	2,626	7,893	2,061	1·34	24
...	...	...	...	4,428	4 428	2,928	1·31	25
176,841	168,939	48,136	104,496	141,627	640,039	477,378	...	
615,270	547,232	198,898	228,285	159,830	1,749,515	981,260	2·53	26
...	...	...	...	...	...	11,225	2 00	27
615,270	547,232	198,898	228,285	159,830	1,749,515	992,485	...	
27,163	26,874	5,208	13,946	16,579	89,770	32,998	2·21	28
355	407	80	154	348	1,344	651	} 1·16	29
5,271	4,993	1,067	1,888	3,930	17,149	7,111		30
27,994	32,889	5,669	12,300	—8,275	70,577	76,467		31
2,472	1,161	241	634	1,329	5,837	1,636	1·17	32
63,255	66,324	12,265	28,922	13,911	184,677	118,863		
...	...	...	...	...	...	26,314	2·39	33
100,517	101,870	19,720	52,523	59,422	334,052	123,084	1·31	34
100,517	101,870	19,720	52,523	59,422	334,052	149,398	...	
1,803,176	1,928,293	642,001	1,100,467	1,077,630	6,551,567	7,151,657		

(b) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government after purchase	1,118,291
„ Capital outlay, Calcutta and South-Eastern Railway	936,475
„ „ „ Porada Section, Northern Bengal Ry.	156,000
„ „ „ Northern Bengal	2,345,002
„ „ „ Dacca	666,196
„ „ „ Kaunia-Dharla	96,476
„ „ „ Assam-Behar Section	1,249,702
	9,889,728

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.

(g) The actual capital cost of the South Indian Railway is as follows:

	Rx.
By Company before purchase	4,703,280
„ Government after purchase on combined undertaking	1,015,281
„ Government on Villupuram-Guntakal to end of 1889-90	897,123
„ Government on Nellore Branch to end of 1889-90	631,050
	7,246,734

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

H.—Railway Revenue Account.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS.			CHARGED
		Net Receipts.	Gross Earnings.	Working Expenses.	Interest and ... India.
GUARANTEED RAILWAYS.		Rx.	Rx.	Rx.	Rx.
Great Indian Peninsula	1	2,060,862	3,996,034	1,935,172	7,207
Bombay, Baroda and Central India	2	788,404	1,325,746	537,342	303
Madras	3	465,254	963,218	497,964	87
South Indian	4	186,754	468,014	281,260	...
		3,501,274	6,753,012	3,251,738	7,597
STATE RAILWAYS.					
India, General.					
East Indian	5	3,101,852	4,428,495	1,326,643	233,502
Rajputana-Malwa System	6	974,823	1,851,105	876,282	526,191
Bhopal	7	*—1,658*	8,776	10,434	5,580
Store-keeper for State Railways	8	...	...	...	939
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,290
Godrá-Rutlam	10	...	...	...	1,992
		4,075,017	6,288,376	2,213,359	770,494
Central Provinces.					
Bengal-Nagpur	11	84,510	319,391	234,881	19,415
Wardha Coal	12	26,157	90,929	64,772	27,706
Umaria Colliery	13	10,299	33,980	23,681	3,604
Bilaspur-Etawah	14	...	...	...	301
Nagpur-Chattisgarh Depreciation Account	15	...	...	...	4,468
		120,966	444,300	323,334	(a) 55,494
Burma.					
Burma	16	168,833	376,678	207,845	120,958
Tounghoo-Mandalay	17	85,033	193,311	108,278	84,392
Mu Valley	18	...	...	...	15,015
		253,866	569,989	316,123	220,365
Assam.					
Jorhat	19	401	6,198	5,797	2,972
Cherra-Companygunj	20	*—204*	1,713	1,917	3,087
		197	7,911	7,714	6,059
Bengal.					
Eastern Bengal	21	677,907	1,220,112	542,205	(c) 292,264
Bengal Central *	22	28,113	74,047	45,934	...
Patna-Gya	23	28,010	51,749	23,739	17,376
Tirhoot	24	38,632	69,725	31,093	85,034
„ Durbhunga-Bairagnia Branch	25	...	...	...	6,122
Bengal North-Western and Tirhoot	26	188,649	320,600	131,951	...
Nalhati	27	2,176	10,008	7,832	1,375
Ranaghat-Bhagwangola	28	...	...	...	1,210
		963,487	1,746,241	782,754	403,381
North-Western Provinces and Oudh.					
Oudh and Rohilkund	29	384,429	734,471	350,042	561
Indian Midland	30	77,761	331,907	254,146	...
Lucknow-Sitapur-Seramau	31	10,199	33,729	23,530	14,968
Bareilly-Pilibhit	32	2,061	9,954	7,893	6,144
Lucknow Bareilly	33	2,928	7,356	4,428	...
		477,378	1,117,417	640,039	21,673
Punjab.					
North-Western System	34	981,260	2,730,775	1,749,515	(d) 1,097,997
„ Railway Mianwali-Mari Branch	35	...	...	...	2,197
Amritsar-Pathankot	36	11,225	11,225	...	22,461
Sind-Peshin, Chaman Extension	37	...	...	...	56,593
„ „ Petroleum Works	38	...	...	...	724
Frontier Railways Reserve	39	...	...	...	12,255
		992,485	2,742,000	1,749,515	1,192,227
Madras.					
Mysore	40	32,998	122,768	89,770	} 81,433
Villupuram-Guntakul	41	651	1,995	1,344	
„ „ Nellore Branch	42	7,111	24,260	17,149	
South Indian	43	76,467	147,044	70,577	
Bezvada Extension	44	1,636	7,473	5,837	5,521
Vizagapatam-Raipore	45	...	...	...	980
Kistna Bridge	46	...	...	...	1,881
Dharmaveram Hindupur Extension	47	...	...	...	109
Mayaveram Mutupet	48	...	...	...	573
East Coast	49	...	...	...	3,991
		118,863	303,540	184,677	94,488
Bombay.					
Dhond and Manmad	50	26,314	26,314	...	43,969
Southern Mahratta (Subsidized)	51	123,084	457,136	334,052	(h) 66,259
Southern Mahratta	52	...	...	...	2,108
		149,398	483,450	334,052	112,336
TOTAL STATE RAILWAYS		7,151,657	13,703,224	6,551,567	(f) 2,876,517

* Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(d) Consists of interest charges of the—

	Rx.
North-Western Railway	1,081,216
Chenab Bridge (Ramuwalla)	15,779
Jammu-Kashmir, British Section	1,002
	1,097,997

(a) Includes interest of the Bengal-Nagpur, Bengal Central, Southern

(b) Interest charges for the Mysore Railway are included in the amount

(c) Consists of interest charges of the —

	Rx.
Eastern Bengal	120,603
Northern Bengal	93,094
Dacca	26,640
Kaunia-Dharla	3,833
Assam-Behar Section	48,094
	292,264

(h) Interest on the Capital outlay of the Bellary-Kistna.

GOVERNMENT in respect of RAILWAYS during the year 1890-91.

UNDER EXPENDITURE HEADS. Annuities. England.	Annuities. Exchange.	Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	NET LOSS OR GAIN TO GOVERNMENT. Gain.	NET LOSS OR GAIN TO GOVERNMENT. Loss.	No. of Items.
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,190,111	388,870	323,185	16,248	16,440	3,877,233	118,801	...	1
419,460	137,059	150,149	1,018	5,604	1,250,935	74,811	...	2
528,698	172,752	...	—7	2,223	1,201,717	...	238,499	3
215,861	70,533	...	372	1,090	569,116	...	101,102	4
2,354,130	769,214	473,334	17,631	25,357	6,899,001	...	145,989	
1,482,524	484,416	157,921	...	...	3,685,006	743,489	...	5
...	...	49,784	...	...	1,452,257	398,848	...	6
...	...	...	...	...	16,014	...	7,238	7
...	...	...	...	...	939	...	939	8
...	...	...	...	...	2,290	...	2,290	9
...	...	...	...	...	1,992	...	1,992	10
1,482,524	484,416	207,705	...	...	5,158,498	1,129,878	...	
228,570	74,686	...	...	...	557,552	...	238,161	11
...	...	...	...	...	92,478	...	1,549	12
...	...	...	...	...	27,285	6,695	...	13
...	...	...	...	...	301	...	301	14
...	...	...	...	...	4,468	...	4,468	15
(a) 228,570	(a) 74,686	...	...	...	(a) 682,084	...	237,784	
...	...	...	...	...	328,803	47,875	...	16
...	...	...	...	...	192,670	641	...	17
...	...	...	...	...	15,015	...	15,015	18
...	...	...	...	...	536,488	33,501	...	
...	...	...	...	...	8,769	...	2,571	19
...	...	...	...	...	5,004	...	3,291	20
...	...	...	...	...	13,773	...	5,862	
155,613	50,846	...	...	...	1,040,928	179,184	...	21
33,750	11,028	3,329	...	...	94,041		19,991	22
...	...	...	...	...	41,115	10,634	...	23
...	...	...	...	...	116,127	...	46,402	24
...	...	...	...	...	6,122	...	6,122	25
...	...	...	...	...	131,951	188,649	...	26
...	...	...	...	...	9,207	801	...	27
...	...	...	...	...	1,210	...	1,210	28
(a) 189,363	(a) 61,874	3,329	...	...	1,440,701	305,540	...	
346,018	113,062	...	...	...	809,683	...	75,212	29
242,661	79,290	...	...	...	576,097	...	244,190	30
...	...	...	...	...	38,498	...	4,769	31
...	...	...	...	...	14,037	...	4,083	32
...	...	...	...	...	4,428	2,928	...	33
(a) 588,679	(a) 192,352	...	...	...	1,442,743	...	325,326	
571,819	186,842	...	...	...	3,606,173	...	875,398	34
...	...	...	...	...	2,197	...	2,197	35
...	...	...	...	...	22,461	...	11,236	36
...	...	...	...	...	56,593	...	56,593	37
...	...	...	...	...	724	...	724	38
...	...	...	...	...	12,255	...	12,255	39
571,819	186,842	...	...	...	3,700,403	...	958,463	
(b)	...	6,676	...	...	96,446	26,322	...	40
...	...	...	...	...	}		}	41
...	...	...	...	...	} 170,503	2,796	} ...	42
...	...	...	...	...	}		}	43
...	...	...	...	...	11,358	...	3,885	44
...	...	...	...	...	980	...	980	45
...	...	...	...	...	1,881	...	1,881	46
...	...	...	...	...	109	...	109	47
...	...	...	...	...	573	...	573	48
...	...	...	...	...	3,991	...	3,991	49
...	...	6,676	...	...	285,841	17,699	..	
...	...	...	...	...	43,969	...	17,655	50
287,122	93,817	2,663	...	...	783,913	...	326,777	51
...	...	...	...	...	2,108	...	2,108	52
(a) 287,122	(a) 93,817	2,663	...	...	829,990	...	346,540	
(g) 3,348,077	1,093,987	220,373	...	...	14,090,521	1,486,618	1,873,915	
							387,297	
					(e) Total loss on Railways	.	533,286	

Mahratta, and Indian Midland Railways shown in Accounts Nos. 50 and 51.
of interest shown against the Southern Mahratta (Subsidized) Railway.

(f) Includes Rx. 19,415 on account of interest paid in India on Capital deposited by the Bengal-Nagpur Railway Company.

(g) Shown in Account No. 3 under Railway Revenue Account—

	£
Interest on Debt	865,342
Annuities in purchase of Railways	1,690,632
Interest chargeable against Companies on Advances	122,845
Interest on Capital deposited by Companies . .	669,258
TOTAL .	3,348,077

	Rx.
(e) Net Loss on Guaranteed and State Railways as above .	533,286
Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	4,808
Miscellaneous Railway Expenditure, Account No. 55	149,197
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	687,291

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the

EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	64,604	21,109	85,713
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	434	...	...	434
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	244,897	80,021	324,918
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	2,429	9,864
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	233,068	...	...	233,068
TOTAL INTEREST ON DEBT .	233,502	316,936	103,559	653,997
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,195	277,475	1,126,670
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	53,019	17,324	70,343
Contribution towards management	...	1,374	449	1,823
Interest in lieu of deferred Annuity	...	262,000	85,609	347,609
TOTAL ANNUITIES IN PURCHASE .	...	1,165,588	380,857	1,546,445
TOTAL .	233,502	1,482,524	484,416	2,200,442

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the

EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	13,947	4,557	18,504
Interest on India 3½ per cent. Stock issued in redemption of Annuity	...	20,714	6,768	27,482
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	7	28
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of the last year, *plus* half the Outlay of the year . . .	292,264	...	...	292,264
TOTAL INTEREST ON DEBT .	292,264	34,682	11,332	338,278
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	38,181	155,030
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,953	1,291	5,244
Contribution towards management	...	129	42	171
TOTAL ANNUITIES IN PURCHASE .	...	120,931	39,514	160,445
TOTAL .	292,264	155,613	50,846	498,723

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1890-91, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	*£*	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity		167,706	54,798	222,504
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,097,997	...	...	1,097,997
TOTAL INTEREST ON DEBT	1,097 997	167,706	54,798	1,320,501
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,352	121,340	492,692
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	32,502	10,620	43,122
Contribution towards management	...	259	84	343
TOTAL ANNUITIES IN PURCHASE	...	404,113	132,044	536,157
TOTAL	1,097,997	571,819	186,842	1,856,658

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1890-91, of the OUDH AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	*£*	*Rx.*	*Rx.*
Interest on 3½ per cent. Stock issued in redemption of Debenture Stock	...	*—142*	*—46*	*—188*
Interest on 3 per cent. Stock issued in redemption of Debentures	...	219,974	71,877	291,851
Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised	...	1,820	595	2,415
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the Outlay of the year	561	124,366	40,636	165,563
TOTAL	561	346,018	113,062	459,641

No. 50.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDISED RAILWAY COMPANIES, debited to IMPERIAL FUNDS, during the Year 1890-91.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	*£*	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	55,956	246,621
Bengal.				
Bengal Central	...	17,500	5,718	23,218
N. W. P. and Oudh.				
Indian Midland	...	212,008	69,274	281,282
Bombay.				
Southern Mahratta	...	268,500	87,733	356,233
TOTAL	19,415	669,258	218,681	907,354

No. 51.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1890-91.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	*£*	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	57,320	18,729	76,049
Bengal.				
Bengal Central	...	16,250	5,310	21,560
N.-W. P. and Oudh.				
Indian Midland	...	30,653	10,016	40,669
Bombay.				
Southern Mahratta	...	18,622	6,085	24,707
TOTAL	...	122,845	40,140	162,985

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year 1890-91.

	Amount.	TOTAL.
LAND.		
COMPENSATION FOR LAND TAKEN UP FOR THE FOLLOWING RAILWAYS:—	*Rx.*	*Rx.*
Central Provinces:		
Great Indian Peninsula Railway	282	282
Madras:		
Madras Railway	69	
South Indian Railway	373	442
Bombay:		
Great Indian Peninsula Railway	15,966	
Bombay, Baroda and Central India Railway	1,022	16,988
		17,712
Deduct,—Sale-proceeds of Land, the original cost of which was treated as a charge under Compensation for Land for Guaranteed Railways:		
Madras:		
Madras Railway	*76*	
South Indian Railway	*1*	*77*
Bombay:		
Bombay, Baroda and Central India Railway	*4*	*4*
		81
TOTAL LAND		17,631
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances and Contingencies:		
India	14,337	
Central Provinces	6,232	
North-Western Provinces and Oudh	6,155	
Bengal	8,157	
Madras	6,393	
Bombay	11,380	52,654
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies:		
Central Provinces	3,560	
North-Western Provinces and Oudh	871	
Bengal	2,542	
Madras	4,648	
Bombay	9,805	21,426
		74,080
Deduct,—Amount of Supervision and Control Establishment for the Year 1890-91 written back, charged to the account of:		
East Indian Railway	*10,000*	
Rajputana-Malwa and Cawnpore-Achnera	*13,375*	
Bengal and North-Western and Tirhoot	*1,506*	
Bengal-Nagpur	*6,640*	
Bengal-Central	*1,002*	
Indian Midland	*5,419*	
Southern-Mahratta and Mysore	*10,781*	*48,723*
TOTAL ESTABLISHMENT		25,357
GRAND TOTAL		42,988

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1891, the NET REVENUE of the several COMPANIES to the 31st of December 1890, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1891. In England.	In India.	TOTAL.	Aggregate of Net Revenue Balances for the several half-years to 31st December 1890, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	£	£	£	£	£
Bombay, Baroda and Central India Railway . .	10,882,606	68,925	10,951,531	8,745,584	2,205,947
Great Indian Peninsula Railway	31,076,789	455,270	31,532,059	27,184,498	4,347,561
Madras Railway	14,950,294	1,349	14,951,643	7,104,909	7,846,734
South Indian Railway	4,490,214	9,936	4,500,150	2,496,825	2,003,325
TOTAL £	61,399,903	535,480	61,935,383	45,531,816	16,403,567

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the Year.

IN INDIA—	
Madras—	
Recovery of NET LOSS on the Mysore Railway, after paying interest borne by H. H. the Maharaja of Mysore:	
Mysore Railway . . . . *Rx*	30,505
IN ENGLAND—	
Rohilkund and Kumaon Railway . . . . £	735
EXCHANGE ON RECEIPTS IN ENGLAND . . . . *Rx.*	240
TOTAL RECEIPTS . *Rx.*	31,480

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND AND SUBSIDY), debited to IMPERIAL and PROVINCIAL FUNDS, during the Year.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Bengal.			
Land:			
Compensation for land taken up by—	*Rx.*	*Rx.*	*Rx.*
Bengal and North-Western	10,971	...	
Tarkessur	...	504	
Dooars	...	9	
	10,971	513	11,484
Punjab.			
Delhi-Umballa Kalka	10,691	...	10,691
N.-W. Provinces and Oudh.			
Subsidy to Rohilkund-Kumaon Railway Company	...	4,000	4,000
Assam.			
Subsidy to the Assam Railway and Trading Company	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	113	
			10,113
TOTAL .	21,662	14,626	36,288

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, during the Year 1890-91.

MISCELLANEOUS CHARGES AND RAILWAY SURVEYS.	Rx.	Rx.	Rx.
IMPERIAL.			
India, General.			
Surplus Establishment and Miscellaneous Charges	9,941		
Director-General's Establishment	14,337		
Port Store-keeper's and Stock Verifier's Establishment	928		
Bikaneer Desert Survey	3,351		
		28,557	
Central Provinces.			
Jubbulpur-Nagpur Survey	1,370		
Sambulpur Survey	665		
		2,035	
Burma.			
Mu Valley	19,852		
Meiktila Branch Survey	716		
		20,568	
Bengal.			
Mogul Serai-Howrah Survey	17,704	17,704	
N.-W. Provinces and Oudh.			
Pilibhit-Seramau Survey	*—2,448*	*—2,448*	
Punjab.			
Kohala Survey	238		
Kashmir Survey	6,687		
Peshawar Dhakka Survey	3,512		
Bannu Survey	*—2,005*		
Hyderabad-Umarkot Survey	706		
Frontier Surveys	11,573		
Abt Material and Engine Suspense Account	1,662		
Bolan High Level Line Survey	1,663		
Zhob Valley Survey	28,366	52,402	
Bombay.			
Palanpur-Deesa (Land)	196		
Mehsana-Viramgam Survey	66	262	
	TOTAL IMPERIAL		119,080
PROVINCIAL.			
Bengal.			
Share of Secretariat Establishment	7,991	7,991	
Punjab.			
Bhatinda-Bhawalpur Survey	*—96*	*—96*	
North-Western Provinces and Oudh.			
Lucknow-Rai-Bareli-Jaunpur Survey	3,922	3,922	
Madras.			
East Coast Survey	14,016		
Nellore-Guntur Survey	1,763		
Madras-Gudur Survey	904		
Bezvada-Masulipatam Survey	799	17,482	
Bombay.			
Nadiad-Kapadvanj Survey	300		
Broach-Jambuser Survey	300		
Ahmedabad-Prantij Survey	218	818	
	TOTAL PROVINCIAL		30,117
	GRAND TOTAL . Rx.		149,197

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section J.—Irrigation.

Revenue *Rx.* 2,172,578. Expenditure *Rx.* 2,742,128.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	124	...	1,284,683	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	708 996	...
	57	Working Expenses (Abstract Account) .	125	...	...	758,413
	57 A	" " (Detailed Account) .	126	758,413	...	...
	58	Statement of Financial Results . . .	128	...	...	...
		Interest on Debt. (See Account No. 58) .	128	...	...	1,081,439
Minor Works and Navigation . .	59	Gross Receipts	130	...	178,899	...
	60	Expenditure (Abstract Account) . .	137	...	...	902,276
	60 A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	140	90,528	...	...
	60 B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	144	224,243	...	...
				Total .	2,172,578	2,742,128

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1890-91.

	Direct Receipts during the Year.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.-W. Provinces and Oudh.												
Betwa Canal	7,123	...	58	55	119	...	...	...	37	26	37	7,455
TOTAL	7,123	...	58	55	119	...	...	...	37	26	37	7,455
Punjab.												
Western Jumna Canal	109,065	41,560	560	230	1,656	342	1,590	4,421	194	308	395	160,321
Bári Doáb Canal	133,786	...	1,580	...	3,039	1,118	9,393	...	112	185	346	149,559
Sirhind Canal	160,923	...	921	...	1,036	1,272	5,930	1,264	368	114	377	172,205
Lower Sohag and Para Canal	6,220	...	9	...	...	25	...	...	18	...	117	6,389
Chenab Canal	9,672	...	5	...	...	...	...	...	61	52	3	9,793
Sidhnai Canal	17,946	...	43	...	...	6	...	...	21	9	3	18,028
Swat River Canal	24,790	...	1	...	2	11	155	...	59	13	17	25,048
	462,402	(a)41,560	3,119	230	5,733	2,774	17,068	5,685	833	681	1,258	541,343
Deduct,—Share of Revenue of Sirhind Canal due to Native States	...	...	*3*	...	*445*	*494*	*2,005*	*432*	*162*	*3*	*138*	*3,682*
TOTAL	462,402	(a)41,560	3,116	230	5,288	2,280	15,063	5,253	671	678	1,120	537,661
Madras.												
Godávári Delta Project	...	...	...	...	504	890	...	9,660	31	1	1,150	12,236
Kistna Delta Project	...	...	...	136	243	648	...	3,293	246	2	479	5,047
Pennér Anicut Project	...	...	...	...	...	47	...	...	...	...	...	47
Cauvery Delta Project	...	...	...	...	412	365	...	...	9	...	27	813
Sriváikuntham Anicut Project	...	...	...	30	...	7	...	...	18	...	...	55
Sangam Anicut System	...	...	...	...	...	122	...	...	...	...	5	127
Kurnool Canal	8,179	...	...	350	...	337	...	134	85	...	11	9,096
Burur Tank	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	8,179	...	...	516	1,159	2,416	...	13,087	389	3	1,672	27,421
Bombay.												
Desert Canal	2,777	...	...	...	1	...	...	...	8	...	17	2,803
Begari Canal	2,804	...	...	...	3	...	...	...	4	...	25	2,836
Eastern Nara Works	328	...	...	...	205	...	...	...	3	...	1,670	2,206
Hathmati Canal	624	...	12	2	93	...	...	...	...	5	1	737
Pravara River Works—Lakh Canal	93	...	...	...	31	...	...	...	...	...	1	125
Kadva River Works	897	...	...	...	4	...	...	...	1	...	2	904
Krishna Canal	2,691	...	...	22	156	...	...	...	10	...	1	2,880
Lower Panjhra River Works	807	...	1	...	29	...	...	...	...	...	14	851
Ekruk Tank	1,183	...	111	385	748	...	...	...	...	...	55	2,482
Mutha Canals	11,955	...	189	8,804	132	...	360	...	12	...	429	21,881
Unharwáh Canal	...	...	...	...	...	...	...	...	2	...	1	3
Mhasvad Tank	1,859	...	3	...	6	...	...	...	5	...	60	1,933
Nira Canal	3,419	...	...	...	94	...	...	...	30	...	66	3,609
TOTAL	29,437	...	316	9,213	1,502	...	360	...	75	5	2,342	43,250
Total Imperial	507,141	(a)41,560	3,490	10,014	8,068	4,696	15,423	18,340	1,172	712	5,171	615,787

Provincial.												
Bengal.												
Orissa Project	20,980	...	22	...	104	84	...	12,150	307	...	854	34,501
Midnapore Canal	11,544	...	...	...	5	4	...	11,083	72	...	1,012	23,720
Tidal Canal	...	...	...	...	7	1	...	2,714	24	...	58	2,804
Sone Project	64,472	...	40	...	35	181	116	6,563	817	4	1,420	73,648
TOTAL	96,996	...	62	...	151	270	116	32,510	1,220	4	3,344	134,673
N.-W. Provinces and Oudh.												
Ganges Canal	223,163	13,397	190	39	6,060	...	3,308	858	109	825	1,025	248,974
Lower Ganges Canal	121,512	13,566	248	3	2,476	...	695	548	164	534	858	140,604
Agra Canal	46,466	10,480	207	...	3,157	...	144	597	37	215	87	61,390
Eastern Jumna Canal	77,500	1,595	23	3	2,737	...	949	...	17	363	68	83,255
TOTAL	468,641	(a)39,038	668	45	14,430	...	5,096	2,003	327	1,937	2,038	534,223
Total Provincial	565,637	(a)39,038	730	45	14,581	270	5,212	34,513	1,547	1,941	5,382	668,896
GRAND TOTAL	1,072,778	(a)80,598	4,220	10,059	22,649	4,966	20,635	52,853	2,719	2,653	10,553	1,284,683

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1890-91.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Bengal.	N.-W. P. and Oudh.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Working Expenses and Maintenance:									
Extensions and Improvements	343	19,561	18,121	2,143	40,168	326	25,937	26,263	66,431
Repairs	3,215	100,757	53,922	22,044	179,938	62,752	93,605	156,357	336,295
Establishment	(a) 6,881	100,364	46,360	11,020	164,625	63,179	(c) 123,277	186,456	351,081
Tools and Plant	88	2,180	9,113	424	11,805	7,989	2,936	10,925	22,73[illegible]
Profit and Loss	...	...	...	...	...	122	...	122	122
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	7	(b) 1,043	127	125	1,302	759	750	1,509	2,811
TOTAL	10,534	223,905	127,643	35,756	397,838	135,127	246,505	381,632	779 470
Deduct,—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*18,651*	*2,406*	...	*21,057*	...	...	...	*21,057*
GRAND TOTAL . Rx.	10,534	205,254	125,237	35,756	376,781	135 127	246,505	381,632	758,413

(a) Includes Rx. 31, Charges in Civil Department for collection of Owners' Rates.
(b) Includes Rx. 404 on account of refund of Owners' Rates.
(c) Includes Rx. 1,720 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during and to end of the Year 1890-91.

	Expenditure during the Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
Imperial.																
N.-W. Provinces and Oudh.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs*	*Rs.*
Betwa Canal	343	3,215	(b) 6,881	88	...	7	...	10,534	2,308	15,363	28,745	739	...	42	...	47,197
Lower Ganges Canal	...	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
TOTAL	343	3,215	6,881	88	...	7	...	10,534	32,211	15,363	36,514	1,865	...	42	...	85,995
Punjab.																
Western Jumna Canal	7,020	24,963	23,043	386	...	(a) 638	...	56,050	43,802	766,090	717,439	12,140	322	5,566	...	1,545,359
Bári Doab Canal	1,860	23,730	30,153	565	...	285	...	56,593	48,303	616,050	661,092	16,437	108	4,479	...	1,346,469
Lower Sohag and Para Canal	30	3,071	4,305	4	...	6	...	7,416	78	10,919	12,748	12	...	8	...	23,765
Sirhind Canal	8,667	35,282	32,355	845	...	102	...	77,251	54,659	174,202	135,723	2,898	23	319	...	367,824
Sidhnai Canal	867	3,157	3,210	159	...	4	...	7,397	2,042	14,295	11,685	434	...	16	...	28,472
Chenab Canal	95	6,167	2,567	114	...	8	...	8,951	234	21,855	9,995	249	...	9	...	32,342
Swat River Canal	1,022	4,387	4,731	107	...	...	...	10,247	2,320	18,698	22,837	300	...	49	...	44,204
	19,561	100,757	100,364	2,180	...	1,043	...	223,905	151,438	1,622,109	1,571,519	32,470	453	10,446	...	3,388,435
Deduct,—Share of Working Expenses of Sirhind Canal due from Native States	*2,631*	*8,819*	*6,979*	*217*	...	*5*	...	*18,651*	*17,817*	*48,366*	*33,522*	*847*	*8*	*54*	...	*100,614*
TOTAL	16,930	91,938	93,385	1,963	...	1,038	...	205,254	133,621	1,573,743	1,537,997	31,623	445	10,392	...	3,287,821
Madras.																
Godávárí Delta System	7,415	23,445	20,577	4,600	...	13	...	56,050	36,769	663,468	390,281	88,514	...	1,216	...	1,180,248
Kistna Delta System	3,042	18,840	15,039	3,775	...	62	...	40,758	19,252	392,838	227,772	48,444	...	1,409	...	689,715
Deduct,—Contributions	*1,725*	*35*	*396*	*26*	...	...	...	*2,182*								
Pennér Anicut System	362	1,248	1,119	—1	...	...	...	2,728	7,526	43,048	27,049	1,115	...	1	...	78,739
Cavvery Delta System	3,565	—2,626	3,882	—158	...	2	...	4,665	45,624	435,219	169,717	11,030	...	40	...	661,630*
Deduct,—Contributions	*149*	*33*	*40*	*2*	...	...	...	*224*								
Sriváikuntham Anicut System	1,289	647	768	—8	...	...	...	2,696	5,494	27,078	15,908	596	...	26	...	49,102*
Sangam Anicut System	899	2,696	1,610	8	..	...	...	5,213	2,020	12,979	6,548	80	...	...	...	21,627*
Kurnool Canal (c)	1,530	9,360	3,257	897	...	50	...	15,094	20,869	87,634	31,276	4,812	...	307	...	144,898
Barur Tank	19	312	108	...	...	...	...	439	19	636	204	...	...	...	...	859
	18,121	53,922	46,360	9,113	...	127	...	127,643	137,573	1,662,900	868,755	154,591	...	2,999	...	2,826,818
Deduct,—Outlay from Contributions	*1,874*	*68*	*436*	*28*	...	...	...	*2,406*	...	...	...	...	...	...	—	...
TOTAL	16,247	53,854	45,924	9,085	...	127	...	125,237	137,573	1,662,900	868,755	154,591	...	2,999	...	2,826,818

Bombay.																
Desert Canal	...	2,829	864	22	...	...	...	3,715	479	29,611	10,107	256	...	...	...	40,453
Begari Canal	1,500	3,198	1,334	20	...	...	...	6,052	5,174	126,919	31,169	627	...	...	...	163,889
Eastern Nara Works	643	6,083	2,557	92	...	...	...	9,375	3,464	141,240	64,507	1,542	...	6	...	210,759
Hathmati Canal	...	477	139	...	...	...	...	616	211	7,489	5,038	26	19	247	...	13,030
Pravara River Works—Lakh Canal	...	209	119	10	...	...	...	338	62	5,989	3,819	117	...	5	...	9,992
Kádva River Works	...	293	269	10	...	...	...	572	15	4,796	3,604	120	...	19	...	8,554
Krishna Canal	...	751	302	2	...	...	...	1,055	66	19,355	14,157	190	...	10	...	33,778
Lower Panjhra River Works	...	424	269	20	...	...	...	713	67	5,429	2,464	82	2	176	...	8,220
Ekruk Tank	...	781	456	19	...	...	...	1,256	28	18,184	10,808	204	...	...	...	29,224
Mutha Canals	...	3,756	3,040	165	...	124	...	7,085	253	59,024	27,843	319	...	351	...	87,790
Unharwáh Canal	...	885	234	9	...	...	...	1,128	...	5,291	1,506	49	...	1	...	6,847
Gokak Canal, First Section	...	...	...	...	...	...	...	...	39	1,052	759	37	...	8	...	1,895
Mhasvad Tank	...	704	408	5	...	...	...	1,117	...	4,159	2,311	40	...	...	...	6,510
Nira Canal	...	1,654	1,029	50	...	1	...	2,734	...	7,832	3,741	90	...	4	...	11,667
TOTAL	2,143	22,044	11,020	424	...	125	...	35,756	9,858	436,370	181,833	3,699	21	827	...	632,608
Total Imperial	35,663	171,051	157,210	11,560	...	1,297	...	376,781	313,263	3,688,376	2,625,099	191,778	466	14,260	...	6,833,242
Provincial.																
Bengal.																
Orissa Project	...	22,264	20,157	1,395	122	8	...	43,946	164	400,085	205,545	24,798	186	376	...	(d)631,154
Midnapore Canal	...	10,504	7,008	2,393	...	20	...	19,925	4,074	220,835	110,761	35,296	...	150	...	371,116
Tidal Canal	...	2,701	1,147	1,349	...	...	...	5,197	475	51,434	18,612	3,977	...	98	...	74,596
Sone Project	326	27,283	34,867	2,852	...	731	...	66,059	2,393	411,208	333,303	27,057	...	9,823	...	783,784
TOTAL	326	62,752	63,179	7,989	122	759	...	135,127	7,106	1,083,562	668,221	91,128	186	10,447	...	1,860,650
N.-W. Provinces and Oudh.																
Ganges Canal	11,277	39,555	51,800	1,668	...	195	...	104,495	113,836	1,021,203	1,257,857	45,251	4,948	4,276	...	2,447,371
Lower Ganges Canal	10,877	33,775	43,370	690	...	269	...	88,981	94,788	462,291	(e)563,149	8,853	...	1,652	...	(e)1,130,733
Agra Canal	1,924	8,897	12,002	251	...	151	...	23,225	26,812	159,932	152,890	4,636	...	4,550	...	348,820
Eastern Jumna Canal	1,859	11,378	16,105	327	...	135	...	29,804	31,150	311,588	425,755	4,549	32	1,960	...	775,034
TOTAL	25,937	93,605	(f)123,277	2,936	...	750	...	246,505	266,586	1,955,014	2,399,651	63,289	4,980	12,438	...	(e)4,701,958
Total Provincial	26,263	156,357	186,456	10,925	122	1,509	...	381,632	273,692	3,038,576	3,067,872	154,417	5,166	22,885	...	6,562,608
GRAND TOTAL	61,926	327,408	343,666	22,485	122	2,806	...	758,413	586,955	6,726,952	5,692,971	346,195	5,632	37,145	...	13,395,850

(a) Includes Rx. 404 on account of refund of Owner's Rate.
(f) Do. Rx. 1,720 Charges in Civil Department.

* Approximate figures, and subject to revision, as they include direct and indirect charges.
(b) Includes Rx. 31, Charges in Civil Department for collection of Owner's Rate. (d) Excludes Rx. 695, Outlay in England.
(c) This canal was purchased from the late Madras Irrigation and Canal Company. (e) Includes Rx. 94 erroneously charged to "43-Minor Works and Navigation."

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. (For details, see pages 109 and 205.) During 1890-91.	To end of 1890-91.	Water-rates, &c. (for details, see pages 124 and 125).	REVENUE Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Project	1	3,139,622	33,160	2,421,788	34,501	...
Midnapore Canal	2	832,233	*—3,589*	824,424	23,720	...
Tidal Canal	3	256,464	15,288	199,779	2,804	...
Sone Project	4	2,788,870	17,136	2,552,800	73,648	...
TOTAL	...	7,017,189	61,995	5,998,791	134,673	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,936,758	15 473	2,685,061	248,974	66,446
Lower Ganges Canal	6	3,275,403	18,915	3,099,851	140,604	20,959
Agra Canal	7	872,079	3,393	849,147	61,390	...
Eastern Jumna Canal	8	345,344	4,622	318,507	83,255	23,292
Betwa Canal	9	425,141	1,297	396,507	7,455	...
TOTAL	...	7,854,725	43,700	7,349,073	541,678	110,697
Punjab.						
Western Jumna Canal	10	1,088,883	5,844	1,062,456	160,321	2,368
Ditto, Sirsa Branch, British Outlay	11	289,269	46,442	59,915	...	...
Ditto, Contributional Outlay	12	108,430	16,464	22,258	...	...
Bári Doáb Canal	13	1,581,547	2,821	1,580,393	149,559	44,046
Sirhind Canal, State Outlay	14	2,314,811	*—26,398*	2,213,442	168,523	...
Ditto, Contributional Outlay	15	1,423,970	51,037	1,380,194	3,682	...
Lower Sohag and Para Canal	16	72,810	1,856	66,522	6,389	8
Chenab Canal	17	998,500	188,781	554,815	9,793	...
Sidhnai Canal	18	96,238	9 150	90,560	16,028	...
Jhelum Canal	19	1,202,407	23	868	...	...
Swat River Canal	20	354,581	3,095	347,589	25,048	...
TOTAL	...	9,531,446	299,115	7,379,012	541,343	46,422
Madras.						
Godávari Delta System	21	1,118,855	976	1,084,282	12,236	204,703
Kistna Delta System	22	1,391,978	47,098	930,874	5,047	167,461
Pennér Anicut System	23	165,029	858	163,225	47	13,479
Cauvery Delta System	24	166,293	...	165 606	813	70,367
Sriváikuntham System	25	136,152	...	135,103	55	5,401
Sangam System	26	306,500	1,899	297,987	127	12,946
Kurnool Canal	27	...	*—37*	2,164,130	9,096	2,736
Barur Tank Project	28	40,000	1,177	39,023	...	513
Periyar Project	29	542,500	106,017	266,610	...	...
Rushikulya Canal	30	394,000	45,457	183 427	...	...
TOTAL	...	4,261,307	203,445	5,430,267	27,421	477,606
Bombay.						
Desert Canal	31	123,479	...	121,701	2,803	14,273
Bégari Canal	32	162,561	...	162,561	2,836	21,008
Eastern Nara Works	33	527,670	7,938	513,065	2,206	43,373
Hathmati Canal	34	49,470	...	49,093	737	...
Pravara River Works—Lakh Canal	35	37,519	229	35,251	125	...
Kádvá River Works	36	75 006	459	69 038	904	59
Krishna Canal	37	72,755	197	79,586	2,880	...
Lower Panjhra River Works	38	44,449	43	43,347	851	663
Ekruk Tank	39	122,824	...	122 812	2,482	...
Mutha Canals	40	605,323	4,713	607,983	21,881	...
Unharwáh Canal	41	34,543	...	33,183	3	4,570
Gokak Canal—First Section	42	40,594	...	40,095	...	...
Mhaswad Tank	43	202,433	636	197,426	1,933	...
Nira Canal	44	487,938	23,858	485,834	3,609	...
Chankapur Tank	45	70,154	52	6,257	...	...
Maladevi Tank	46	91,498	*—3*	3,395	...	...
TOTAL	...	2,748,216	38,122	2,570 627	43,250	83,946
Stores and Reserve	47	...	...	94	...	...
GRAND TOTAL	...	...	(*b*) 578,876	(*b*) 27,325,412	(*b*) 1,284,683	718,671

(*a*) The term *Indirect Charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases there the charges for Establishment and Tools and Plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1890-91.		WORKING EXPENSES, 1890-91 (for details, *see* pages 126 and 127).	EXCLUDING INTEREST.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	INCLUDING INTEREST.				No. of Items.
Less Collection Charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	34,501	43,946	...	9,445	...	·39	96,208	...	105,653	...	4·36	1
...	23 720	19,925	3,795	...	·46	...	33 049	...	29,254	...	3·55	2
...	2,804	5,197	...	2,393	...	1·20	7,686	...	10,079	...	5 04	3
...	73,648	66,059	7 589	...	·30	...	101,769	...	94 180	...	3 69	4
...	134,673	135,127	...	454	...	·01	238,712	...	239,166	...	3·99	...
...	315,420	104,495	210,925	...	7·82	...	107,093	103,832	...	3·87	...	5
...	161,563	88,981	72,582	...	2·34	...	123,616	...	51,034	...	1·64	6
...	61,390	23,225	38,165	...	4 50	...	33,898	4,267	...	·50	...	7
...	106,547	29,804	76,743	...	24·09	...	12,648	64,095	...	20·12	...	8
...	7,455	10,534	...	3,079	...	·77	15,834	...	18,913	...	4·77	9
...	652,375	257,039	395,336	...	5·38	...	293,089	102,247	...	...	1·39	...
...	162,689	56,050	106,639	...	10·03	...	42,381	64,258	...	6·04	...	10
...	...	...	...	...	...	...	1,468	...	1,468	...	2·45	11
...	...	...	..	...	...	...	561	...	561	...	2·52	12
...	193,605	56,593	137,012	...	8·67	...	63,159	73,853	...	4·67	...	13
...	168,523	58,600	109,923	...	4·96	...	89,066	20,857	...	·94	...	14
...	3,682	18,651	...	14,969	...	1·08	54,187	...	69,156	...	5·01	15
...	6,397	7,416	...	1,019	...	1·54	2,624	...	3,643	...	5·49	16
...	9 793	8,951	842	...	·15	...	18,417	...	17,575	...	3·16	17
...	18,028	7,397	10,631	...	11·74	...	3,439	7,192	...	7·94	...	18
...	...	...	...	...	...	...	34	...	34	...	3 92	19
...	25,048	10,247	14,801	...	4·25	..	13,842	959	...	·27	...	20
...	587,765	223,905	363,860	...	4 93	...	289,178	74,682	...	1·01	...	...
...	216,939	56,050	160,889	...	14·84	...	43,352	117,537	...	10·84	...	21
...	172,508	38,576	133,932	...	14·38	...	36,293	97,639	...	10·49	...	22
...	13,526	2,728	10,798	...	6·61	...	6,512	4,286	...	2 63	...	23
...	71,180	4 441	66,739	...	40·29	...	6,624	60,115	...	36·29	...	24
...	5,456	2,696	2,760	...	2 04	...	5,404	...	2,644	...	1·96	25
...	13,073	5,213	7,860	...	2·63	...	11,882	...	4,022	...	1·35	26
...	11,832	15,094	...	3,262	...	·15	86,566	...	89,828	...	4·15	27
...	513	439	74	...	...	·11	1,537	...	1,463	...	3·75	28
...	...	...	...	...	...	...	8,544	...	8.544	...	3 21	29
...	...	...	...	...	...	...	6,428	...	6,428	...	3·50	30
...	505,027	125,237	379,790	...	7·01	...	213,142	166,648	...	3·07	...	...
1,419	15,657	3,715	11,942	...	9·81	...	4,868	7 074	...	5·81	...	31
2,086	21,758	6,052	15,706	...	9·67	...	6,502	9,204	...	5·66	...	32
4,483	41,096	9,375	31,721	...	6·18	...	20,364	11,357	...	2 21	...	33
31	706	616	90	...	·18	...	1,964	...	1,874	...	3·82	34
5	120	338	...	218	...	·61	1,406	...	1,624	...	4·61	35
45	918	572	346	...	·50	...	2,752	...	2,406	...	3·48	36
108	2 772	1,055	1,717	...	2 06	...	3,180	...	1,463	...	1·84	37
137	1,377	713	664	...	1·53	...	1,733	...	1,069	...	2·46	38
62	2,420	1,256	1,164	...	·95	...	4,913	...	3,749	...	3·05	39
595	21,286	7,085	14 201	...	2·33	...	24,225	...	10,024	...	1·65	40
444	4,129	1,128	3,001	...	9·05	...	1,327	1,674	...	5·04	...	41
...	...	...	...	...	...	...	1,603	...	1,603	...	4·00	42
89	1,844	1,117	727	...	·37	...	7,884	...	7,157	...	3·63	43
171	3,438	2,734	704	...	·14	...	18,956	...	18,252	...	3·76	44
...	...	...	...	...	...	...	249	...	249	...	3·98	45
...	...	...	...	...	...	...	136	...	136	...	4 01	46
9,675	117,521	35,756	81,765	...	3·15	...	102,062	...	20,297	...	·79	...
...	...	...	...	...	...	...	4	...	4	...	4·25	47
9,675	(*b*) 1,993,679	(*b*) 758,413	(*b*) 1,235,266	...	4·5 2	...	(*b*) 1,081,439	(*b*) 153,827	...	·56	...	...

(*b*) Exclusive of figures for the Sirhind Canal and Sirsa Branch of the Western Jumna Canal, which concern Native States.

No 59.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
Works for which Capital and Revenue Accounts are kept:	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.												
Tanks in Todghur Sub-Collectorate	198	...	...	...	...	...	...	...	...	2	9	209
" Ajmere "	199	...	...	...	...	18	...	...	1	4	126	348
" Beawar "	527	...	...	...	...	...	...	...	...	1	133	661
Total	924	...	...	...	...	18	...	...	1	7	268	1,218
Biluchistan.												
Shebo Canal	1,618	...	...	...	...	...	...	...	...	...	2	1,620
Khusdil Khan Reservoir	1	...	...	...	...	...	...	...	...	...	...	1
Total	1,619	...			...	...	...	...	...	...	2	1,621
Punjab.												
Upper Sutlej Inundation Canals	1,963	...	...	...	165	255	...	...	18	21	135	2,557
Lower Sutlej and Chenab Inundation Canals	17	...	*—1*	...	*—1,377*	*—62*	...	...	12	141	41	*—1,229*
Indus Inundation Canals	...	...	4	...	137	2,107	...	...	1	98	(a)4,894	7,241
Shahpur Canal	4,868	...	...	...	30	52	...	2	...	5	7	4,964
Total	6,848	...	3	...	*—1,045*	2,352	...	2	31	265	5,077	13,533
Bombay. Sindh.												
Sukkur Canal	120	...	...	...	...	19	...	...	11	4	81	235
Ghar Canal	629	...	...	...	...	146	...	...	18	...	400	1,193
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	6	6
Alibhur Cutchery Canal	38	...	...	...	...	1	...	...	...	...	...	39
Great Marak Canal	246	...	...	...	...	10	...	...	...	...	...	256
Surfrazwah Canal	99	...	...	...	...	12	...	...	...	...	22	133
Fulaili Canal	2,284	...	...	...	...	196	...	...	...	...	187	2,667
	3,416	...	...	...	...	384	...	...	29	4	696	4,529

Deccan and Gujarat.												
Khari Cut	576	...	...	5	...	29	...	...	...	...	18	628
Hartala Tank	15	...	...	...	...	3	...	...	...	...	78	96
Mhaswa Tank	43	...	...	...	...	23	...	...	...	...	...	66
Jamda Canal	398	...	...	...	...	39	...	...	3	...	1	441
Pravara River Works—Ojhar Canal	784	...	...	...	...	23	...	...	...	...	2	809
Bhatodi Tank	607	...	...	...	...	2	...	...	...	...	18	627
Matoba Tank	885	...	...	...	...	10	...	...	...	...	...	895
Kasurdi Tank	48	...	...	...	...	2	...	...	...	...	13	63
Shirsuphal Tank	331	...	...	...	...	6	...	...	...	...	...	340
Bhadalwadi Tank	362	...	...	...	...	6	...	...	...	...	5	373
Koregaon Tank	108	...	...	...	...	1	...	...	...	...	...	109
Ashti Tank	390	...	3	...	...	90	...	...	4	...	5	492
Rewari Canal	550	...	...	...	...	3	...	...	1	...	...	554
Upper Man River Works	710	...	...	...	...	4	...	...	3	...	...	717
Yerla River Irrigation Works	874	...	...	...	...	57	...	...	1	...	4	936
Chickli Canal	178	...	...	...	...	13	...	...	...	...	...	191
Maini Tank	801	...		...	...	12	...	—	5	...	1	819
Muchkundi Tank	6	...	...	...	...	2	...	...	...	...	...	8
Dambal Tank	84	—	...	...	...	36	...	...	...	...	...	120
Medleri Tank	29	...	...	...	...	...	...	...	...	...	...	29
Madag Tank	86	...	...	...	...	12	...	...	...	...	...	98
Asundi Tank	33	...	...	...	...	...	...	...	...	...	...	33
Mavinkop Tank	...	...	...	...	...	1	...	...	...	...	...	1
Parsal Tank	...	...	...	...	...	...	...	...	...	...	1	1
	7,901	...	3	5	...	374	...	...	17	...	146	8,446
TOTAL	11,317	...	3	5	...	758	...	...	46	4	842	12,975
Carried forward	20,708	...	6	5	—1,045	3,128	...	2	78	276	6,109	29,347

(a) Inclusive of Rs. 4,845 Silt clearance Rate.

No 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
Imperial—*continued.*	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	20,708	...	6	5	*—1,045*	3,128	...	2	78	276	6,189	29,347
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sindh.												
Shikârpur Canals	541	...	...	...	...	47	...	...	34	...	100	722
Hyderabad Canals	1,023	...	...	...	...	158	...	...	1	2	185	1,369
Fulaili Canals	58	...	...	...	...	8	...	...	...	...	26	92
Karachi Canals	325	...	...	...	...	145	...	...	1	...	492	963
Western Nara	867	...	...	...	...	167	...	...	1	1	977	2,013
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	6	...	...	...	...	...	...	...	...	...	4	10
" " Kaira Collectorate	47	...	...	...	...	10	...	...	...	...	...	57
" " Nasik Collectorate	128	...	...	...	...	...	...	...	...	...	28	156
" " Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	16	16
" " Bijapur District	15	...	...	...	...	...	...	...	...	...	...	15
" " Surat Collectorate	...	...	...	...	...	...	...	...	...	...	25	25
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Dharwar District	56	...	...	...	...	12	...	...	...	...	18	86
TOTAL	3,134	...	...	...	...	547	...	...	37	3	1,871	5,592
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	56	11	67
Total Imperial	23,842	...	6	5	*—1,045*	3,675	...	2	115	335	8,071	35,006

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
N.-W. Provinces and Oudh.												
Dún Canals	3,525	357	194	...	87	...	1,804	...	...	16	8	5,991
Rohilkund Canals	7,492	739	29	...	293	...	125	...	...	40	20	8,738
Bijnor Canals	1,547	221	...	...	104	...	5	...	...	3	1	1,881
Bundelkhund Irrigation Works — Jhansi Lakes	42	...	13	...	6	...	...	...	...	...	67	128
Bundelkhund Irrigation Works — Hamirpur Lakes	225	...	7	..	7	...	...	...	...	...	73	312
TOTAL	12,831	(a)1,317	243	...	497	...	1,934	...	...	59	169	17,050
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	3	20	...	51,907	160	...	425	52,515
Orissa Coast Canal	...	...	...	...	1	...	...	6,422	28	...	112	6,563
Sarun Project	3,682	...	...	...	1	8	...	...	...	...	7	3,698
TOTAL	3,682	...	...	...	5	28	...	58,329	188	...	541	62,776
Madras.												
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,096	...	4	...	...	...	...	...	1,100
Buckingham Canal	...	...	...	...	41	88	...	8,552	12	...	109	8,802
Vedaraniam Canal	...	...	...	...	...	1	...	120	...	...	...	121
Palar Anicut System	...	...	...	...	...	137	...	...	...	...	22	159
Pelandorai do.	...	...	...	...	...	26	...	...	...	...	...	26
Shatiatope do.	...	...	...	...	...	4	...	...	...	...	...	4
Virudachálam do.	...	...	...	...	...	3	...	...	...	...	...	3
Tirukoilúr do.	...	...	...	...	...	44	...	...	...	...	...	44
Lower Coleroon do.	...	...	...	...	...	57	...	...	...	...	1	58
Muradur do.	...	...	...	...	...	56	...	...	...	...	...	56
Dumagudiem Canal	...	...	...	...	...	...	...	47	...	...	23	70
Thadapalli Channel	...	...	...	...	12	19	...	...	...	...	...	31
TOTAL	...	...	...	1,096	53	440	...	8,719	12	...	155	10,475
Carried forward	16,513	1,317	243	1,096	555	468	1,934	67,048	200	59	868	90,301
	23,842		6	5	—1,045	3,675	...	2	115	335	8,071	35,006

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
Irrigation and Navigation —*continued.*	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Provincial —*continued.*												
Brought forward	*Rx* 23,842	*Rx.* ...	*Rx.* 6	*Rx.* 5	*Rx.* —*1,045*	*Rx.* 3,675	*Rx.* ...	*Rx.* 2	*Rx.* 115	*Rx.* 335	*Rx.* 8,071	*Rx.* 35,006
Brought forward	16,513	1,317	243	1,096	555	468	1,934	67,048	200	59	868	90,301
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	679	...	...	...	...	17	345	...	...	...	...	1,041
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	20,051		...	13	20,064
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal — Eden Canal	280	...	3	...	...	...	...	...	...	...	77	360
Bengal — Madhuban Canal	...	...	...	...	...	3	...	...	...	...	1	4
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	6,017	...	...	...	6,017
Madras	...	...	...	...	154	959	...	...	21	...	113	1,247
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)5,630	(*a*)5,630
TOTAL	280	...	3	...	154	962	...	6,017	21	...	5,821	13,258
Total Provincial	17,472	(*a*)1,317	246	1,096	709	1,447	2,279	93,116	221	59	6,702	124,664

Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)3,897	(a)3,897
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,273	(a)1,273
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,022	(a)1,022
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	(a)6,192	(a)6,192
Total Irrigation and Navigation	41,314	(a)1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sindh	11	...	...	...	...	43	...	...	2	1	58	115
Deccan and Gujarat	...	...	...	...	...	7	...	...	...	...	59	66
Total Imperial	11	...	...	...	...	50	...	...	2	1	117	181
Carried forward	11	...	...	...	...	50	...	...	2	1	117	181
	41,314	1,317	252	1,101	—336	5,122	2,279	93,118	336	394	20,965	165,862

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	41,314	1,317	252	1,101	*—336*	5,122	2,279	93,118	336	394	20,965	165,862
AGRICULTURAL—*continued.*												
Brought forward	11	...	...	...	...	50	...	...	2	1	117	181
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	*—17*	...	...	...	91	...	2	76
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	*—1*	288	...	...	202	...	(*b*) 10,077	10,566
Madras	...	...	...	...	195	1,092	...	...	...	...	927	2,214
Total Provincial	...	...	...	...	177	1,380	...	...	293	...	11,006	12,856
Total Agricultural	11	...	...	...	177	1,430	...	...	295	1	11,123	13,037
GRAND TOTAL	41,325	(*a*)1,317	252	1,101	*—159*	6,552	2,279	93,118	631	395	32,088	178,899

(*a*) Recoveries by the Civil Department.
(*b*) Includes Rs. 9,364 recoveries by the Civil Department.

No. 6c.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

IRRIGATION AND NAVIGATION.	IMPERIAL.							PROVINCIAL.							LOCAL.					GRAND TOTAL.
	INDIA.		Upper Burma.	N.-W. P. and Oudh.	Punjab.	Bombay.	TOTAL.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Lower Burma.	Upper Burma.	Punjab.	Madras.	TOTAL.	
	Rajputana.	Biluchistan.																		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Capital Outlay:																				
Works—*see* page 140	1,633	1,534	...	...	786	11,013	14,966	...	12,159	1,386	...	21,896	21,425	56,866	...	...	...	...	...	71,832
Establishment	405	896	...	...	223	2,286	3,810	...	4,377	318	...	4,938	4,072	13,705	...	...	...	..	...	17,515
Tools and Plant	25	...	...	..	...	*—5*	20	...	1,679	...	...	*—267*	97	1,509	...	...	...	...	...	1,529
Suspense	3	185	...	...	*—115*	...	73	...	*—202*	*—85*	...	...	...	*—287*	...	...	...	...	...	*—214*
	2,066	2,615	...	...	894	13,294	18,869	...	18,013	1,619	...	26,567	25,594	71,793	...	...	...	...	...	90,662
Less Receipts on Capital Account	...	...		...	...	...	...	...	*121*	...	...	...	*13*	*134*	...	...	...	...	...	*134*
NET TOTAL	2,066	2,615	...	...	894	13,294	18,869	...	17,892	1,619	...	26,567	25,581	71,659	...	...	...	...	...	90,528
Revenue Outlay:																				
Works—*see* page 144	326	...	...	...	5,125	27	5,478	...	3,668	1,945	...	5,421	...	11,034	...	...	...	...	...	16,512
Repairs	3,629	1,114	...	...	25,349	37,560	67,652	...	21,864	6,001	...	26,286	208	54,359	...	...	...	...	...	122,011
Establishment	1,058	1,000	...	...	22,917	8,387	33,362	...	13,460	(a)8,408	...	8,313	143	30,324	...	...	...	...	...	63,686
Tools and Plant	177	23	...	...	452	202	854	...	3,087	124	...	218	20	3,449	...	...	...	...	...	4,303
Revenue refunded	2	...	...	...	13	34	49	...	11	7	...	1	...	19	...	..	...	...	...	68
Profit and Loss	...	...	...	...	10	...	10	...	...	...	...	...	...	...	...	...	...	...	...	10
Suspense	...	...	...	...	39	...	39	...	...	...	...	...	...	...	...	...	...	...	...	39
TOTAL	5,192	2,137	...	...	53,905	46,210	107,444	...	42,090	16,485	...	40,239	371	99,185	...	...	...	...	...	206,629
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	5,112	...	...	23,101	28,213	...	...	...	...	...	...	...	...	..	...	...	...	28,213
Repairs	...	...	759	...	1,520	47,748	50,027	...	5,248	...	...	...	...	5,248	...	...	...	...	...	55,275
Establishment	...	...	1,233	...	4,244	23,196	28,673	...	4,541	...	...	...	...	4,541	...	...	...	...	...	33,214
Tools and Plant	...	...	88	...	77	647	812	...	248	...	...	...	...	248	...	...	...	...	...	1,060
Suspense	...	...	...	...	*—4*	...	*—4*	...	317	...	...	...	...	317	...	...	...	...	...	313
Revenue refunded	...	...	...	...	...	5	5	...	16	...	...	...	...	16	...	...	...	...	...	21
Profit and Loss	...	...	...	...	...	25	25	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL	...	...	-,192	...	5,837	94,722	107,751	...	10,370	...	...	...	...	10,370	...	...	...	...	...	118,121
Carried forward	7,258	4,752	7,192	...	60,636	154,226	234,064	...	70,352	18,104	...	66,806	25,952	181,214	...	...	...	...	...	415,278

(a) Includes Rx. 90, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1890-91 —*continued.*

	Imperial.							Provincial.							Local.						Grand Total.
	India.																				
	Rajputana.	Biluchistan.	Upper Burma.	N.-W. P. and Oudh	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	7,258	4,752	7,192	...	60,636	154,226	234,064	...	70,352	18,104	...	66,806	25,952	181,214	...	...	..	...	...	...	415,278
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
New Works . .	30	...	5,141	...	...	...	5.171	9,769	682	...	15	51,577	...	62,043	667	...	...	..	...	667	67,881
Repairs . .	...	...	12,659	...	...	...	12,659	2,399	2,662	...	1,797*a*	122.282	...	129,140	143	3,855*d*	...	1,000*d*	...	4,998	146,797
Establishment .	7	...	3,220	...	...	...	3.227	3,281	1,221	...	2,150*b*	54,146	...	60,798	180	...	.	109*d*	...	289	64 314
Tools and Plant .	1	...	230	...	...	...	231	1,976	97	...	13	2,006	...	4,092	12	...	...	...	...	12	4,335
Revenue Refunds .	...	...	...	...	...	...	...	...	...	...	10*c*	73	...	83	...	...	...	...	...	...	83
Profit and Loss .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	—*275*	...	...	...	—*275*	12	...	...	...	...	...	12	...	...	...	..	...	...	—*263*
TOTAL .	38	...	20,975	...	...	...	21,013	17,437	4,662	...	3,985	230,084	...	256,168	1,002	3,855	...	109	...	5,966	283,147
TOTAL IRRIGATION AND NAVIGATION	7,296	4,752	28,167	...	60,636	154.226	255,077	17,437	75,014	18,104	3,985	296,890	25,952	437,382	1,002	3,855	...	1,109	...	5,966	698,425
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Revenue Outlay:																					
Works . . .	...	...	...	...	...	...	...	9 786	...	...	...	...	..	9 786	...	...	...	...	390	390	10,176
Repairs . .	...	...	...	...	...	...	...	4,180	...	...	...	...	...	4,180	...	...	...	...	...	...	4,180
Establishment .	...	...	...	...	...	...	...	3 295	...	...	...	..	...	3 295	...	...	...	...	...	...	3,295
Tools and Plant .	...	...	...	...	...	...	...	87	...	...	...	...	...	87	...	...	...	...	...	...	87
Profit and Loss .	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	...	...	...	...	...	—*124*	...	...	..	...	. .	—*124*	...	...	...	...	...	...	—*124*
TOTAL .	...	...	...	...	...	...	...	17,224	...	...	...	...	...	17,224	...	...	...	...	390	390	17,614

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	...	1,685	12,238	13 923	8,634	10,441	5,502	...	21,334	...	45,911	...	...	...	...	547	547	60,381
Repairs		...	...	479	92	6,986	7,557	4,135	41,865	490	...	25,439	...	71,929	...	...	...	...	335	335	79,821
Establishment	...	...	...	109	398	5,317	5,824	2,800	18,308e	1,284	...	10,136	...	32,528	...	...	986d	...	...	986d	39,338
Tools and Plant	...	...	...	...	2	230	232	...	119	...	...	646	...	765	...	...	...	...	...	.	997
Suspense	...	...	...	...	...	—192	—192	...	5,702	.	...	...	...	5,702	...	...	...	...	...	...	5,510
Revenue refunded	...	...	...	...	...	...	...	...	1	...	...	189	...	190	...	...	...	...	...	..	190
TOTAL	...	...	...	588	2,177	24,579	27,344	15,569	76,436	7,276	...	57,744	...	157,025	..	...	986	...	882	1 868	186,237
TOTAL AGRICULTURAL	...	...	...	588	2,177	24,579	27,344	32,793	76,436	7,276	...	57,744	...	174 249	...	...	986	...	1,272	2,258	203,851
GRAND TOTAL	7,296	4,752	28,167	588	62,813	178,805	282,421	50,230	151,450	25,380	3,985	354,634	25,952	611,631	1,002	3,855	986	1,109	1,272	8,224	902,276
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England . . £	...	...	...	...	...	*2,184*	*2,184*	...	...	...	...	...	...	...	...	...	...	...	...	...	*2,184*
DEDUCT—Loss by Exchange Rx.	...	...	...	...	...	*714*	*714*	...	...	...	...	...	..	...	...	...	...	...	...	...	*714*
NET OUTLAY IN INDIA Rx.	7,296	4,752	28,167	588	62,813	175,907	279,523	50,230	151,450	25,380	3,985	354,634	25,952	611,631	1,002	3,855	986	1,109	1,272	8,224	899,378

IN ENGLAND	£	2,184
EXCHANGE	Rx.	714
GRAND TOTAL, AS ABOVE	Rx.	902,276

(a) Includes Outlay Rx. 1,000 by Civil Officers.
(b) " " " 1,952 " "
(c) " " " 10 " "
(d) Outlay by Civil Officers.
(e) Includes Rx. 1,151, Collection charges in the Civil Department.

J.—Irrigation.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1890-91.

IRRIGATION AND NAVIGATION.	Expenditure during the year.					Deduct—			Total Expenditure to end of year.								
Imperial. Works for which Capital and Revenue Accounts are kept:	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.																	
Tanks in Ajmere Sub-Collectorate	1,431	355	22	...	3	...	...	1,811	73,628	11,632	1,279	355	90	17	87,001	98	86,903
" " Beawar " "	...	...	...	...	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	40	59,727
" " Todghur " "	202	50	3	...	...	...	...	255	11,918	1,596	107	...	...	...	13,621	...	13,621
Total	1,633	405	25	...	3	...	...	2,066	133,301	23,918	2,708	355	90	17	160,389	138	160,251
Bilúchistan.																	
Khush Dil Khan Reservoir	1,142	522	...	...	...	...	...	1,664	76,378	8,438	2,546	...	...	...	87,362	...	87,362
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	32	...	1	...	2,703	...	2,703
Shebo Canal	392	374	...	...	185	...	...	951	54,010	7,956	2,288	1	185	...	64,440	37	64,403
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
Total	1,534	896	...	...	185	...	...	2,615	133,619	16,999	4,935	1	186	...	155,740	37	155,703
Punjab.																	
Upper Sutlej Inundation Canals	1,324	223	...	...	...	...	...	1,547	45,876	6,510	1,315	...	...	...	53,701	8	53,693
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	*115*	—*115*	66,365	8,721	67	...	...	...	75,153	*6,362*	68,791
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	3,764	123	...	...	...	...	3,887	...	3,887
Madhopore Workshops	...	...	...	...	...	...	...		25,591	...	41,329	...	...	...	66,920	*24,505*	42,415
Lower Sohag and Para Canal	—*235*	...	...	...	...	...	...	—*235*	...	...	...	...	...	...	...	...	...
Chenab Canal	—*303*	...	...	...	...	...	...	—*303*	...	...	...	...	...	...	...	...	...
Lower Bári Doáb Special Survey	...	...	...	...		...	...	...	2,802	40,866	444	...	...	...	44,112	*23*	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	*24*	30,755
Total	786	223	...	...	...	...	*115*	894	154,937	86,980	43,391	...	...	...	285,308	*30,922*	254,386
Bombay. Deccan and Gujarat.																	
Lower Panjhra River Works	29	14	...	...	...	...	...	43	1,991	462	...	...	...	...	2,453	...	2,453
Kadva River Works	314	114	31	...	...	...	...	459	8,370	1,912	—*265*	...	...	...	10,017	...	10,017
Pravara River Works—Ojhar Canal	121	46	9	...	...	...	...	176	22,798	7,463	453	...	...	...	30,714	*14*	30,700
" " " Lakh "	160	58	11	...	...	...	...	229	416	168	17	...	...	...	601	...	601
Mutha Canals	4,176	537	...	...	...	...	...	4,713	17,827	9,358	972	...	...	...	28,157	*15*	28,142
Khari Cut	338	109	...	...	...	...	..	447	12,886	3,131	213	...	...	...	16,230	*18*	16,212
Jamda Canal	132	43	20	...	...	...	...	195	77,741	18,837	1,273	...	...	...	97,851	*2*	97,849
Bhatodi Tank	28	9	...	...	...	...	...	37	27,367	7,009	935	...	...	...	35,311	*69*	35,242
Matoba Tank	...	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	*1*	18,814
Shirsuphal Tank	197	71	...	...	...	...	...	268	15,583	3,499	286	...	...	...	19,368	...	19,368
Bhadalwadi Tank	...	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Keregaon Tank	...	2	...	...	...	...	...	2	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	723	159	—*3*	...	...	...	...	879	60,182	14,304	809	...	...	...	75,295	*539*	74,756

Rewari Canal	69	20	—1	...	...	...	...	88	4,629	953	...	...	...	...	5,582	...	5,582
Upper Mán River Works(a)	124	9	...	...	...	...	...	133	30,659	9,321	675	...	...	...	40,655	24	40,631
Yerla River Irrigation Works (b)	50	11	...	...	...	...	...	61	50,050	10,409	697	...	...	...	61,156	237	60,919
Maini Tank	2,243	523	—3	...	...	...	...	2,763	26,807	9,888	321	...	...	...	37,016	54	36,962
Muchkundi Tank	80	23	...	...	...	...	...	103	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	385	161	—69	...	...	...	...	477	15,171	3,971	892	...	...	...	20,034	7	20,027
Gokak Canal, Second Section	97	27	...	...	...	...	...	124	9,105	6,966	1,425	...	...	...	17,496	...	17,496
Do. Storage Works	...	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	...	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	...	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasurdi Tank	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	9,266	1,936	—5	...	...	...	...	11,197	488,492	139,728	12,094	...	...	...	640,314	1,029	639,285
Deduct—Outlay from Contributions(c)	...	...	...	...	...	...	...	...	1,997	1,065	...	...	...	...	(c)3,062	...	(c)3,062
	9,260	1,936	—5	...	...	...	...	11,197	480,495	138,663	12,094	...	...	...	637,252	1,029	636,223
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	1,747	350	...	...	...	...	...	2,097	88,130	17,984	65	...	...	...	106,179	2	106,177
Great Marak Canal	...	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	1,747	350	...	...	...	...	...	2,097	266,563	52,543	1,724	...		...	320,770	26	320,744
Deduct—Outlay from Contributions (d)	...	...	...	...	...	...	...	...	2,660	259	...	...		...	(d)2,919	...	(d)2,919
	1,747	350	...	...	...	...	...	2,097	263,843	52,284	1,724	...		...	317,851	26	317,825
TOTAL	11,013	2,286	—5	...	...	...	...	13,294	750,338	190,947	13,818	...		...	955,103	1,055	954,048
Total Imperial	14,966	3,810	20	...	188		115	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388
Carried forward	14,966	3,810	20	...	188	...	115	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388

(a) Includes Gundowli Canal and Pingli Tank.
(b) Includes Yerla Canal and Nehr Tank.

(c)		Rs.
Khari Cut	. . . . . .	2,287
Gokak Canal	. . . . . .	775
		3,062

(d)		Rs.
Fulaili Canal	. . . . . .	1,006
Sukkur Canal	. . . . . .	1,913
		2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1890-91 —*continued.*

IRRIGATION AND NAVIGATION —*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
Works for which Capital and Revenue Accounts are kept —*continued.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	14,966	3,810	20	...	188	...	115	18,869	1,172,195	318,844	64,852	356	276	17	1,556,540	32,152	1,524,388
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	160	57	343	...	1	...	...	561	(a)452,777	38,497	35,166	85	1,208	...	527,733	4,445	523,288
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	1,727	609	—410	...	...	1	203	1,722	257,376	56,973	19,828	...	3,057	...	337,234	330	336,904
Damoodur Project	...	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,385	14,874
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	9,942	3,598	1,748	...	...	...	...	15,288	14,806	3,424	1,999	...	...	...	20,229	...	20,229
Midnapore Canal	330	113	—2	...	...	...	...	441	330	113	—2	...	...	...	441	...	441
TOTAL	12,159	4,377	1,679	...	1	121	203	17,892	803,629	169,805	61,618	85	4,265	...	1,039,402	9,323	1,030,079
N.-W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	1,367	314	...	...	...	...	85	1,596	113,066	36,444	3,393	...	1,025	...	153,928	836	153,092
Bijnor Canals	...	...	...	...	...	...	...	...	6,997	...	...	...	...	...	6,997	...	6,997
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
" " Survey	19	4	...	...	...	...	...	23	1,115	13,940	70	...	...	...	15,125	73	15,052
Sardah Canals	...	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
TOTAL	1,386	318	...	...	...	...	85	1,619	192,165	58,733	3,878	...	1,025	...	255,801	1,066	254,735

Bombay.																	
Gokak Canal, 1st Section, and Storage Works	21,425	4,072	97	...	...	*13*	...	25,581	41,639	8,156	1,082	...	...	...	50,877	*21*	50,856
Madras.																	
Tungabhudra Channel	...	1	...	...	...	...	...	1	11	524	83	...	...	...	618	...	618
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	—	...	...	62,454	*12*	62,442
Palar Anicut System	3,510	801	...	...	...	...	...	4,311	142,628	37,798	2,987	...	...	...	183,413	...	183,413
Chilka Lake Canal	201	46	3	...	...	...	...	250	2,415	561	17	...	...	...	3,023	...	3,023
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	17,318	3,899	1	...	...	...	...	21,218	506,826	136,112	14,176	...	...	...	657,114	*8*	657,106
Madras Water-supply and I. E. Project	..	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	40	1	*—271*	...	...	...	...	*—230*	9,673	3,785	274	...	...	...	13,732	*11*	13,721
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	*—26*	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
Pelandorai Anicut System	469	94	...	...	...	...	...	503	33,138	7,065	776	...	...	...	40,979	*80*	40,899
Tirukoilur do.	224	52	...	...	...	...	...	276	224	52	...	...	...	...	276	...	276
Arkenkota Channel	194	44	...	...	...	...	...	238	194	44	...	...	...	...	238	...	238
TOTAL	21,896	4,938	*—267*	...	...	...	...	26,567	879,759	230,184	19,882	...	...	...	1,129,825	*228*	1,129,597
Total Provincial	56,866	13,705	1,509	...	1	*134*	*288*	71,659	1,917,192	466,878	86,460	85	5,290	...	2,475,905	*10,638*	2,465,267
Total Irrigation and Navigation	71,832	17,515	1,520	...	189	*134*	*403*	90,528	3,089,387	785,722	151,312	441	5,566	17	4,032,445	*42,790*	3,989,655
AGRICULTURAL.																	
Provincial.																	
Lower Burma.																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
GRAND TOTAL	71,832	17,515	1,529	...	189	*134*	*403*	90,528	3,346,674	833,842	153,451	446	5,566	17	4,339,996	*43,209*	4,296,787

(*a*) Includes *Rx.* 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL AND PROVINCIAL FUNDS, during, and to end of, the Year 1890-91.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Expenditure during the year.								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	235	1,672	510	86	...	2	...	2,505	1,544	18,951	15,143	589	..	8	...	36,235
" in Beawar " "	59	810	244	39	...	...	...	1,152	916	22,831	17,262	545	...	35	...	41,589
" in Todghur " "	32	1,147	304	52	...	...	...	1,535	922	8,657	8,024	240	...	...	...	17,843
TOTAL	326	3,629	1,058	177	...	2	...	5,192	3,382	50,439	40,429	1,374	...	43	...	95,667
Biluchistan.																
Shebo Canal	...	511	914	23	...	...	...	1,448	...	511	1,153	23	...	...	...	1,687
Khush Dil Khan Reservoir	...	603	86	..	...	...	...	689	...	603	86	...	...	...	...	689
TOTAL	...	1,114	1,000	23	...	...	...	2,137	...	1,114	1,239	23	...	...	...	2,376
Punjab.																
Upper Sutlej Inundation Canals	191	5,616	5,117	106	...	3	...	11,033	10,408	164,123	130,726	2,177	38	297	...	307,769
Lower Sutlej and Chenab Inundation Canals	4,017	26,846	8,061	173	...	5	...	39,102	24,042	557,207	173,010	1,874	77	73	...	756,283
Indus Inundation Canal	2,689	17,308	8,592	107	10	1	39	28,746	49,664	340,385	186,263	2,868	160	18	39	579,397
Shahpur Canals	814	1,328	1,451	66	...	4	...	3,663	2,856	16,304	3,757	149	...	62	...	23,128
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	7,711	51,098	23,221	452	10	13	39	82,544	86,970	1,078,480	501,044	18,992	23,817	450	39	1,709,792
Deduct—Outlay from Contributions from Zar-i-nagha Fund and Statute Labor	*2,586*	*25,749*	*304*	...	...	...	...	*28,639*	*19,873*	*529,310*	*344*	*2*	...	...	...	*549,529*
TOTAL	5,125	25,349	22,917	452	10	13	39	53,905	67,097	549,170	500,700	18,990	23,817	450	39	1,160,263
Bombay. Deccan and Gujarat.																
Khari Cut	...	219	143	3	...	...	...	365	...	1,754	1,332	8	...	...	...	3,094
Hartala Tank	...	10	18	...	...	30	...	58	...	276	142	...	...	291	...	709
Mhuswa Tank	...	78	72	4	...	...	...	154	...	943	639	18	15	9	..	1,624
Jamda Canal	...	455	300	15	...	...	...	770	150	14,026	7,732	231	8	33	...	22,180
Pravara River Works—Ojhar Canal	...	301	211	...	...	...	...	512	12	3,968	2,905	72	...	...	...	6,957
Bhatodi Tank	...	223	122	7	...	...	...	352	19	2,573	1,715	32	...	1	...	4,340
Matoba Tank	...	106	65	10	...	2	...	183	...	1,272	844	20	...	11	...	2,147
Kasurdi Tank	...	14	9	5	...	...	...	28	3	801	326	48	...	...	...	1,178
Shirsuphal Tank	...	91	56	10	...	...	...	157	...	1,220	923	20	...	...	...	2,103
Bhadalwadi Tank	...	87	54	10	...	...	...	151	...	917	617	20	..	...	...	1,554
Koregaon Tank	...	43	26	...	...	...	...	69	...	191	107	2	...	...	...	300
Ashti Tank	...	300	170	6	...	...	...	476	...	3,740	2,222	35	...	...	...	5,997
Rewari Canal	...	107	51	1	...	...	...	159	38	2,666	2,415	41	...	...	...	5,160
Upper Mân River Works	...	311	108	3	...	...	...	422	...	2,542	1,849	67	...	13	...	4,471
Yerla River Irrigation Works	...	392	143	14	...	1	...	550	...	5,086	3,500	83	...	3	...	8,672
Chikli Canal	...	51	12	5	...	...	...	68	...	1,195	1,264	27	...	...	...	2,486
Maini Tank	...	360	121	3	...	1	...	485	19	3,146	1,792	52	...	3	...	5,012
Muchkundi Tank	...	27	6	...	...	...	...	33	...	279	73	2	...	...	...	354
Gadikeri Tank	...	...	...	...	...	...	...	...	...	58	13	...	...	196	...	267

Dambal Tank	...	45	14	...	..	...	...	59	8	426	132	...	...	...	...	566
Medleri Tank	...	48	11	...	...	...	...	59	...	587	152	...	...	27	...	766
Madag Tank	...	84	19	...	...	...	...	103	50	3,076	1,434	54	...	...	...	4,614
Asundi Tank	...	49	13	...	...	...	...	62	...	312	88	...	...	...	...	400
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	...	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	...	14	...	...	...	...	14	...	...	14	...	...	...	...	14
Nilgund Tank	...	2	...	...	...	...	...	2	...	2	...	...	...	...	...	2
Sindh.																
Sukkur Canal	...	1,945	389	13	...	...	...	2,347	1,148	62,420	14,276	958	...	5	...	78,807
Ghar Canal	27	9,136	1,840	9	...	...	...	11,012	22,945	167,917	45,819	349	...	13	...	237,043
Mehrabwah Canal	...	914	190	2	...	...	...	1,106	...	8,086	1,819	12	...	...	...	9,917
Alibhur Katchari Canal	...	373	77	1	...	...	...	451	...	8,826	2,023	15	...	2	...	10,866
Great Marak Canal	...	2,946	618	10	...	...	...	3,574	64	19,777	4,783	34	...	4	...	24,662
Surfrazwah Canal	...	1,620	336	5	...	...	...	1,961	...	16,713	4,562	24	...	...	...	21,299
Fulaili Canal	...	17,223	3,179	66	...	...	...	20,468	7	325,514	76,338	922		78	...	402,859
	27	37,560	8,387	202	...	34	...	46,210	24,466	660,567	181,985	3,146	23	689	...	870,876
Deduct—Expenditure from Contributions (a)	...	...	...	...	...	...	...	-	845	248	...	...	...	...	...	(a)1,093
TOTAL	27	37,560	8,387	202	...	34	...	46,210	23,621	660,319	181,985	3,146	23	689	...	869,783
Total Imperial	5,478	67,652	33,362	854	10	49	39	107,444	94,100	1,261,042	724,353	23,533	23,840	1,182	39	2,128,089
Provincial. *Bengal.*																
Calcutta and Eastern Canals	3,668	14,987	10,238	2,069	...	6	...	30,968	(b) 230,255	328,766	237,446	12,496	...	16	...	808,979
Orissa Coast Canal	...	4,231	2,166	979	...	5	...	7,381	...	25,584	8,322	4,773	...	33	...	38,712
Sarun Project	...	2,646	1,056	39	...	...	...	3,741	...	24,414	7,689	*—545*	...	...	...	31,558
TOTAL	3,668	21,864	13,460	3,087	...	11	...	42,090	230,255	378,764	253,457	16,724	...	49	...	879,249
N.-W. Provinces and Oudh.																
Dún Canal	761	2,798	1,458	28	...	...	...	5,045	8,518	39,944	53,769	1,341	576	8	...	104,156
Rohilkund Canals	476	2,498	6,376	76	...	2	...	9,428	28,258	53,781	126,848	2,972	380	390	...	212,629
Bijnor Canals	675	405	429	20	...	5	...	1,534	2,500	5,233	5,822	120	...	530	...	14,205
Bundelkund Irrigation Works { Hamirpur	...	180	82	...	...	...	...	262	} 2,059	6,858	7,290	113	...	5	...	16,325
Bundelkund Irrigation Works { Jhansi	33	120	63	...	...	...	...	216								
TOTAL	1,945	6,001	(c)8,408	124	...	7	...	16,485	41,335	105,816	193,729	4,546	956	933	...	347,315
Madras.																
Chembrambakam Tank	*—74*	499	98	*—11*	..	...	...	512	650	635	297	*—38*	...	...	...	1,544
Chilka Lake	...	406	93	...	...	...	...	499	...	674	148	...	...	...	...	822
Buckingham Canal	349	8,001	2,798	230	...	1	...	11,379	5,247	169,378	49,742	4,587	...	1,595	...	230,549
Madras W. S. and I. E. Project	*—107*	404	178	*—1*	...	...	...	474	*—347*	38,629	11,114	695	...	...	...	50,091
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	237	839	247	...	...	...	...	1,323	487	4,366	1,119	*—1*	...	...	...	5,971
Vadarniem Canal	...	*—904*	*—196*	...	...	...	...	*—1,100*	15	1,198	321	...	...	...	...	1,534
Palar Anicut System	2,306	5,679	1,831	...	...	...	...	9,816	7,100	18,773	5,972	*—9*	...	...	...	31,836
Poiney ditto	113	850	222	...	..	...	...	1,185	113	850	222	...	...	...	...	1,185
Carried over	2,824	15,774	5,271	218	...	1	...	24,088	13,278	234,503	68,937	5,234	...	1,595	...	323,547
	5,613	27,865	21,868	3,211	...	18	...	58,575	271,590	484,580	447,186	21,270	956	982	...	1,226,564

(a) Fulaili Canal . . . . . Rx. 831
Jamda „ . . . . . „ 262
„ 1,093

(b) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(c) Includes Rx. 90 charges by the Civil Department for collection of Owner's Rates, etc.

No. 60 B.—Detailed Account of Expenditure against the Revenue Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1890-91 —*continued.*

IRRIGATION AND NAVIGATION—*continued.* Provincial—*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	5,613	27,865	21,868	3,211	...	18	...	58,575	271,590	484,580	447,186	21,270	956	982	...	1,226,564
Madras—continued.																
Cheyár Anicut System	2,824	15,774	5,271	218	...	1	...	24,088	13,278	234,503	68,937	5,234	...	1,595	...	323,547
Cambum Tank	529	1,677	508	...	...	...	...	2,714	529	1,677	508	...	...	...	...	2,714
Shatiatope	...	37	8	...	...	...	...	45	...	37	8	...	...	...	...	45
Virudhachalam Anicut System	99	1,305	324	...	...	...	...	1,728	99	1,305	324	...	...	...	...	1,728
Mekmattur ditto	306	1,129	330	...	...	...	...	1,765	306	1,129	330	...	...	...	...	1,765
Vallur Anicut	134	286	97	...	...	...	...	517	134	286	97	...	...	...	...	517
Tirukoilur Anicut System	33	...	7	...	...	...	...	40	33	...	7	...	...	...	...	40
Lower Coleroon Anicut System	468	444	214	...	...	...	...	1,126	468	444	214	...	...	...	...	1,126
Thadapalli Channel	294	2,502	649	...	...	...	...	3,445	294	2,502	649	...	...	...	...	3,445
Arkenkota ditto	156	475	148	...	...	...	...	779	156	475	148	...	...	...	...	779
Marudur Anicut System	...	213	49	...	...	...	...	262	...	213	49	...	...	...	...	262
Dumagudiem Canal	578	1,092	390	...	...	...	...	2,060	578	1,092	390	...	...	...	...	2,060
Kalingaroyen Channel	...	873	208	...	...	...	...	1,081	...	873	208	...	...	...	...	1,081
Ganjam-Gopálpur Canal	...	471	108	...	...	...	...	579	...	471	108	...	...	...	...	579
	...	8	2	...	...	...	...	10	...	8	2	...	...	...	...	10
TOTAL	5,421	26,286	8,313	218	...	1	...	40,239	15,875	245,015	71,979	5,234	...	1,595	...	339,698
Bombay.																
Gokak Canal, 1st Section, and Storage Works	...	208	143	20	...	...	...	371	...	394	290	40	..	...	...	724
Total Provincial	11,034	54,359	30,324	3,449	...	19	...	99,185	287,465	729,989	519,455	26,544	956	2,577	...	1,566,986
Total Irrigation and Navigation	16,512	122,011	63,686	4,303	10	68	39	206,629	381,565	1,991,031	1,243,808	50,077	24,796	3,759	39	3,695,075
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankment, Western Series	9,786	4,180	3,295	87	...	...	*—124*	17,224	39,295	84,166	28,936	1,603	23	...	77	154,100
Local.																
Madras.																
Thadapalli Channel	390	...	...	...	...	...	...	390	390	...	...	...	...	...	...	390
TOTAL AGRICULTURAL	10,176	4,180	3,295	87	...	...	*—124*	17,614	39,685	84,166	28,936	1,603	23	...	77	154,490
GRAND TOTAL	26,688	126,191	66,981	4,390	10	68	*—85*	224,243	421,250	2,075,197	1,272,744	51,680	24,819	3,759	116	3,849,565

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section K.—Buildings and Roads.

Revenue *Rx.*649,289. Expenditure *Rx.*5,730,907.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	148	...	44,045	...
	62	Expenditure	151	...	...	1,220,676
		Details of Imperial Expenditure on—				
	62B	New Buildings	154	598,421	...	...
	62C	Repairs	155	307,171	...	...
Civil Works	61	Receipts	148	...	605,244	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	150	558,021	...	...
	62	Expenditure	151	...	...	4,510,231
	62A	Details of Expenditure included in Account No. 62.	153	3,788,371	...	...
		BY PUBLIC WORKS OFFICERS—				
		Imperial Expenditure—				
	62D	New Buildings . . .	156	236,244	...	...
	E	Repairs to Buildings . . .	157	65,605	...	...
	F	New Roads	158	133,864	...	...
	G	Repairs to Roads . . .	158	51,333	...	...
	H	Miscellaneous—New Works .	159	*—11,252*	...	...
	I	Miscellaneous—Repairs . .	159	1,754	...	...
		Provincial Expenditure—				
	62J	New Buildings	160	655,576	...	...
	62K	Repairs to Buildings . . .	160	172,606	...	...
	62L	New Roads	161	267,419	...	...
	62M	Repairs to Roads . . .	161	449,853	...	...
	62N	Miscellaneous—New Works .	162	37,950	...	...
	62O	Miscellaneous—Repairs . .	162	17,593	...	...
		Incorporated Local—				
	62P	New Buildings	163	29,132	...	...
	62Q	Repairs to Buildings . .	163	14,468	...	...
	62R	New Roads	164	173,789	...	...
	62S	Repairs to Roads . . .	164	201,523	...	...
	62T	Miscellaneous—New Works .	165	18,703	...	...
	62U	Miscellaneous—Repairs . .	165	9,315	...	...
		BY CIVIL OFFICERS—				
		Imperial Expenditure—				
	62V	New Buildings . . .	166	2,700	...	...
	62W	Repairs to Buildings . .	166	503	...	...
		Provincial Expenditure—				
	62X	New Buildings . . .	166	4,888	...	...
	62Y	Repairs to Buildings . . .	167	4,657	...	...
	62Z	New Roads	167	2,405	...	...
	62A 1	Repairs to Roads . . .	167	9,978	...	...
	62B 1	Miscellaneous—New Works .	168	13,285	...	...
	62C 1	Miscellaneous—Repairs . .	168	8,122	...	...
		Incorporated Local—				
	62D 1	New Buildings	169	24,266	...	...
	62E 1	Repairs to Buildings . . .	169	21,339	...	...
	62F 1	New Roads	170	223,569	...	...
	62G 1	Repairs to Roads . . .	170	552,720	...	...
	62H 1	Miscellaneous—New Works .	171	37,035	...	...
	62I 1	Miscellaneous—Repairs . .	171	27,725	...	...
				TOTAL .	649,289	5,730,907

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA, GENERAL

Heads of Revenue.	No. of Items.	Director-General, Military Works. Military.	Director-General, Military Works. Civil.	Director-General, Military Works. Total.	Rajputana and C. I. Military.	Rajputana. Civil.	Central India. Civil.	Coorg. Military.	Coorg. Civil.	Coorg. Total.	Mysore. Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.											
Rents of buildings	1	25,833	134	25,967	554	884	976	...	89	89	...
Sales of buildings	2	2,417	...	2,417	...	...	25	...	...	...	...
" barrack furniture	3	879	...	879	14	..	...	...	...	...	...
" tools and plant	4	325	5	330	...	...	188	...	17	17	...
" produce	5	258	6	264	...	82	4	...	...	...	...
" old materials	6	1,301	...	1,301	4	3	11	...	36	36	...
Value of materials from old buildings	7	1,204	...	1,204	...	...	2	...	...	...	...
Recoveries of deferred fees from the students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	32	...	32	...	...	47	...	3	3	...
Water-rates	10	111	...	111	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	11	2,240	73	2,313	...	8	25	...	11	11	...
Recoveries of advances made in England	12	563	...	563	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	13	...	...	...	...	...	...	...	...	...	...
	14	35,163	218	35,381	572	977	1,278	...	156	156	...
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 150	15	...	...	...	...	18	...	...	2,526	2,526	...
Total	16	35,163	218	35,381	572	995	1,278	...	2,682	2,682	...

Heads of Revenue.	No. of Items.	Central Provinces. Military.	Central Provinces. Civil.	Central Provinces. Total.	Burma. Upper. Military.	Burma. Upper. Civil.	Burma. Upper. Total.	Burma. Lower. Military.	Burma. Lower. Civil.	Burma. Lower. Total.	Assam. Military.	Assam. Civil.	Assam. Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.													
Rents of buildings	1	27	...	27	3,264	1,217	4,481	667	600	1,267	225	...	225
Sales of buildings	2	31	...	31	68	147	215	33	2,000	2,033	...	...	...
" barrack furniture	3	1	...	1	82	...	82	27	...	27	...	...	...
" tools and plant	4	...	...	...	1	157	158	52	...	52	...	...	...
" produce	5	2	...	2	...	5*	5*	...	...	...	...	...	...
" old materials	6	...	...	...	41	137	178	1	74	75	...	...	...
Value of materials from old buildings	7	21	...	21	17	18	35	6	...	6	...	...	...
Recoveries of deferred fees from students of the Royal Indian Engineering College	8	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	9	...	...	...	...	14	14	...	...	...	...	...	...
Water-rates	10	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	11	9	...	9	138	138	276	5	...	5	4	...	4
Recoveries of advances made in England	12	...	...	...	...	...	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	13	...	...	...	...	...	..	...	...	...	..	...	...
Total	14	91	...	91	3,611	1,833	5,444	791	2,674	3,465	229	...	229
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 150	15	...	13,894	13,894	...	3,625	3,625	...	13,166	13,166	...	14,743	14,743
Total	16	91	13,894	13,985	3,611	5,458	9,069	791	15,840	16,631	229	14,743	14,972

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the year 1890-91.

AND POLITICAL.

No. of Items.	Hyderabad.			Port Blair.			Biluchistan Agency.			Total—India.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	14	14	...	...	...	...	1,318	1,318	26,387	3,415	29,802
2	...	...	...	...	...	...	...	...	...	2,417	25	2,442
3	...	...	...	...	...	...	...	...	...	893	...	893
4	...	...	...	...	...	...	...	35	35	325	245	570
5	...	...	...	...	...	...	...	...	...	258	92	350
6	...	...	...	...	...	...	...	...	...	1,305	50	1,355
7	...	...	...	...	...	...	...	...	...	1,204	2	1,206
8	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	−41	−41	32	9	41
10	...	...	...	...	...	...	...	...	...	111	...	111
11	...	...	...	...	...	...	...	40	40	2,240	157	2,397
12	...	...	...	...	...	...	..	...	...	563	...	563
13	...	15(a)	15	...	...	...	...	2*	2	...	17	17
14	...	29	29	..	...	...	...	1,354	1,354	35,735	4,012	39,747
15	...	...	...	...		...	...	...	...	...	2,544	2,544
16	...	29	29	...	...	...	...	1,354	1,354	35,735	6,556	42,291

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	7	40	47	10	...	10	500	2,661	3,161	193	...	193	1,830	...	1,830	33,110	7,933	41,043
2	...	...	...	...	...	...	...	1,550	1,550	...	...	...	...	...	...	2,549	3,722	6,271
3	...	...	...	...	...	...	6	...	6	...	...	...	92	...	92	1,101	...	1,101
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	378	402	780
5	...	...	...	25	...	25	12	...	12	...	...	...	13	...	13	310	97	407
6	1	...	1	...	...	...	17	...	17	100	...	100	311	...	311	1,776	261	2,037
7	...	...	...	...	...	...	...	...	...	..	...	...	1	...	1	1,249	20	1,269
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	23	55
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	111
11	6	...	6	101	...	101	...	45	45	...	...	...	363	...	363	2,866	340	3,206
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	563	...	563
13	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	17	17
14	14	40	54	136	...	136	535	4,256	4,791	293	...	293	2,610	...	2,610	44,045	12,815	56,860
15	...	111,044	111,044	...	94,407	94,407	...	64,196	64,196	...	110,168	110,168	...	130,234	130,234	...	558,021	558,021
16	14	111,084	111,098	136	94,407	94,543	535	68,452	68,987	293	110,168	110,461	2,610	130,234	132,844	44,045	570,836	614,881

ADD—RECEIPTS IN ENGLAND:—

Royal Indian Civil Engineering College—Cooper's Hill:—

			Military.	Civil.	Total.
Fees and caution-money from Students	£	22,460			
Sale of provisions, farm produce, &c.	"	2,418			
Recovery in respect of Fire Insurance	"	1,056	...	25,934	25,934
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.		...	8,474	8,474
GRAND TOTAL			44,045	605,244	649,289

Civil Officers' figures.

No. 61A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	INDIA.		Central Provinces.	BURMA.		Assam.	Bengal	North-Western Provinces and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
	Coorg.	Rajputana.		Upper.	Lower.							
PROVINCIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	1,184	...	5,999	1,305	4,982	2,003	1,101	4,730	8,506	29,810
Sales of buildings	...	...	190	...	...	9	31,987	2,084	15	112	430	34,827
" tools and plant	...	...	165	...	28	33	1,289	108	172	2,114	143	4,052
" produce	...	...	38	...	5	3	181	1,257	2,633	153	833	5,103
" old materials	...	...	112	...	40	31	464	241	506	1,050	1,144	3,588
Value of materials from old buildings	...	...	60	...	67	1	271	40	10	29	19	503
Recoveries of deferred fees from students of the R. I. C. E. College, Cooper's Hill	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from P. W. Workshops	...	...	...	...	...	...	...	9,547	...	...	...	9,547
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,586	...	...	...	2,586
Tolls on roads	...	...	854	...	...	...	...	..	...	...	62,125	62,979
Ferry receipts	...	...	2,182	...	...	1,166	...	467	...	...	...	3,815
Unclaimed deposits	...	...	12	...	129	1	129	88	28	161	53	601
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,238	2,238
Fines, refunds, and miscellaneous	...	...	99	...	216	—54	7,942	292	169	1,423	5,756	15,843
TOTAL	...	...	4,896	...	6,484	2,495	47,245	18,719	4,634	9,772	81,247	175,492
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	...	...	...	...	...	...	3,343	...	...	3,343
Sales of buildings	...	...	...	...	...	...	...	...	1,642	..	..	1,642
" produce	...	...	...	...	...	...	...	2,021	...	...	30	2,051
" old materials	...	...	...	...	...	...	...	...	301	...	...	301
Tolls on roads	..	...	73	...	...	...	...	..	8,125	...	...	8,198
Ferry receipts	...	...	900	...	...	1,950	26,158	63,412	19,237	..	...	111,657
Miscellaneous	...	...	...	...	...	...	42	58	611	2,819	73	3,603
Fees on masonry graves, &c.	...	...	68	..	78	...	245	319	118	282	204	1,314
Arboriculture	...	...	...	...	...	...	...	...	..	...	...	.
TOTAL	...	...	1,041	...	78	1,950	26,445	66,410	33,377	3,101	307	132,709
TOTAL PROVINCIAL	...	...	5,937	...	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
INCORPORATED LOCAL.												
BY PUBLIC WORKS DEPARTMENT.												
Rents of buildings	...	...	...	...	...	31	...	114	...	...	...	145
Sales of buildings	...	...	...	...	...	3	...	170	...	...	...	173
" tools and plant	...	...	...	...	...	3	...	108	...	...	...	111
" produce	...	18	3	...	...	1	...	512	...	369	...	903
" old materials	3	...	...	...	...	14	...	53	78	...	...	148
Value of materials from old buildings	...	...	...	...	...	1	...	4	...	...	...	5
Unclaimed deposits	1	...	...	...	...	...	...	8	...	...	...	9
Fines, refunds, and miscellaneous	4	...	...	...	...	69	...	12	66	35	...	186
TOTAL	8	18	3	...	...	122	...	981	144	404		1,680
BY CIVIL DEPARTMENT.												
Rents of buildings	...	...	16	...	...	...	71	...	408	...	190	685
Sales of buildings	...	...	19	...	...	...	3	...	472	116	256	866
" old materials	...	...	74	..	...	...	...	...	87	859	...	1,020
" produce, &c.	...	...	...	11	...	...	...	...	9,873	...	658	10,542
Tolls on roads	2,356	...	...	...	...	...	...	...	...	...	30,215	32,571
Canal and Ferry receipts	159	...	5,530	3,614	6,360	10,168	34,135	...	15,144	91,626	17,200	183,936
Miscellaneous	3	...	1,370	...	244	8	3,145	1,873	57	4,290	161	11,151
Arboriculture	...	...	945	...	...	...	...	5,376	..	...	...	6,321
Toll on Steamers	...	...	...	...	...	...	...	1,048	..	...	...	1,048
TOTAL	2,518	...	7,954	3,625	6,604	10,176	37,354	8,297	26,041	96,891	48,680	248,140
TOTAL LOCAL	2,526	18	7,957	3,625	6,604	10,298	37,354	9,278	26,185	97,295	48,680	249,820
GRAND TOTAL as per Abstract Account No. 61	2,526	18	13,894	3,625	13,166	14,743	111,044	94,407	64,196	110,168	130,234	558,021

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1890-91.

IMPERIAL.	India—General and Political.										Burma.								
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore	Hyderabad.	Port Blair.	Biluchistan Agency.	TOTAL.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
MILITARY WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	445,531	2,416	...	182	...	...	...	...	448,129	88	100,363	6,859	10,908	493	605	20,521	4,101	6,354	598,421
Repairs	244,825	3,661	...	17	...	...	...	...	248,503	277	11,380	14,831	5,965	1,692	532	10,333	5,112	8,546	307,171
Establishment	191,639	2,740	...	42	...	...	...	...	194,421	76	22,812	5,687	3,752	473	259	6,788	2,109	3,545	239,922
Tools and Plant	6,063	37	...	2	...	...	...	...	6,102	5	1,412	174	245	31	17	385	137	223	8,731
Suspense	*−16,413*	93	...	...	...	...	...	...	*−16,320*	...	803	52	...	...	...	...	...	...	*−15,465*
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	871,645	8,947	...	243	...	...	...	...	880,835	446	136,770	27,603	20,870	2,689	1,413	38,027	11,459	18,668	1,138,780
Barrack furniture, including repairs and establishment	69,147	880	...	...	...	...	21	...	70,048	...	4,754	3,986	89	...	...	773	...	2,246	81,896
TOTAL	940,792	9,827	...	243	...	...	21	...	950,883	446	141,524	31,589	20,959	2,689	1,413	38,800	11,459	20,914	1,220,676
Deduct—Outlay in England @ 2s. per R	*22,983*	...	...	...	...	...	...	...	*22,983*	...	...	...	...	...	...	...	...	*50*	*23,033*
" Loss by Exchange	*7,510*	...	...	...	...	...	...	...	*7,510*	...	...	...	...	...	...	...	...	*16*	*7,526*
NET INDIA—MILITARY WORKS	910,299	9,827	...	243	...	...	21	...	920,390	446	141,524(b)	31,589(c)	20,959	2,689	1,413	38,800	11,459	20,848	1,190,117
CIVIL WORKS.																			
Civil Buildings—																			
New Works	18,097(a)	1,485	822	1,249	...	893	*−176*	22,773	45,143	1,772	96,404	...	587	59,073	5,863	17,847	654	11,601	238,944
Repairs	4,627	1,930	1,759	341	...	813	1,490	9,704	20,664	265	8,797	...	703	12,214	4,454	9,403	1,406	7,699	65,605
Communications—																			
New Works	...	2,831	1,428	1,870	...	...	...	19,009	25,138	...	101,135	101	...	...	56	7,304	...	130	133,864
Repairs	...	4,754	7,353	5,914	503(a)	...	...	4,954	23,478	...	22,737	1,405	...	...	2,887	1,331	...	...	51,836
Mis. P. Improvements—																			
New Works	...	...	...	133	...	...	...	*−28,128*	*−27,995*	374	1,889	10,555	...	3,503	...	...	...	422	*−11,252*
Repairs	...	...	...	...	...	...	...	85	85	...	1,524	...	...	...	...	...	...	145	1,754
TOTAL WORKS AND REPAIRS	22,724	11,000	11,362	9,507	503	1,706	1,314	28,397	86,513	2,411	232,486	12,059	1,290	74,790	13,260	35,885	2,060	19,997	480,751
Establishment	4,606	5,355	9,793	3,243	...	330	1,320	10,681	35,328	468	55,170	1,079	297	13,742	3,051	8,188	474	4,013	121,810
Tools and Plant	300	458	350	328	...	21	...	1,468	2,955	31	4,674	68	19	840	199	*−548*	31	259	8,528
Suspense	3,766(d)	...	507	*−353*	...	6	...	1,306	5,232	...	1,002	2,395	...	3,105	...	*−29*	...	...	11,705
Profit and Loss	...	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	12
TOTAL	31,396	16,843	22,012	12,725	503	2,063	2,634	41,852	130,028	2,910	293,344	15,601	1,606	92,477	16,510	43,496	2,565	24,269	622,806
Deduct—Outlay in England @ 2s. per R	...	...	...	*91*	...	...	...	*1,124*	*1,215*	...	*479*	*7,315*	...	*8,279*	...	*1,457*	...	...	*18,745*
" Loss by Exchange	...	...	...	*30*	...	...	...	*368*	*398*	...	*156*	*2,391*	...	*2,706*	...	*476*	...	...	*6,127*
NET INDIA—CIVIL WORKS	31,396	16,843	22,012	12,604	503	2,063	2,634	40,360	128,415	2,910	292,709	5,895	1,606	81,492	16,510	41,563	2,565	24,269	597,934
TOTAL OUTLAY—INDIA	941,695	26,670	22,012	12,847	503	2,063	2,655	40,360	1,048,805	3,356	434,233	37,484	22,565	84,181	17,923	80,363	14,024	45,117	1,788,051
Carried forward	941,695	26,670	22,012	12,847	503	2,063	2,655	40,360	1,048,805	3,356	434,233	37,484	22,565	84,181	17,923	80,363	14,024	45,117	1,788,051

(d) Suspense balances held on the auxiliary Books of the A. G., P. W. D.

(a) (b) (c) For explanations see foot-notes to page 152.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS—*concluded.*

	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Biluchistan Agency.	Total.		Upper.	Lower.							
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	941,695	26,670	22,012	12,847	503	2,063	2,655	40,360	1,048,805	3,356	434,233	37,484	22,565	84,181	17,923	80,363	14,024	45,117	1,788,051
Provincial and Incorporated Local Funds Expenditure as per Account No. 62A, page 153	...	1,442	645	2,474	...	...	...	...	4,561	216,859	16,493	285,365	163,747	784,109	606,337	396,972	689,630	624,298	3,788,371
Grand Total India	941,695	28,112	22,657	15,321	503	2,063	2,655	40,360	1,053,366	220,215	450,726	322,849	186,312	868,290	624,260	477,335	703,654	669,415	5,576,422
Deduct—Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	1,183	1,183
																			5,575,239

Add—Expenditure in England:—	£	£	£	£	
Royal Indian Civil Engineering College, Cooper's Hill—					
Salaries of President, Professors, &c., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	24,893				
Cost of alterations to the College buildings	12				
		24,905			
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College		4,380			
Passage to India of officers on appointment		704			
Furlough pay and allowances of Military Officers in the Public Works Department		13,712			
Absentee allowances of Civil Officers in the Public Works Department		30,073			
			73,774		
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England			679		
Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme and salary and expenses of an Inspector of lighthouses, etc.			1,098		
				75,551	
Stores for India—					
Military Works				23,033	
Civil Works				18,746	
				£	117,330
Exchange on English Payments				Rx.	38,338
GRAND TOTAL, MILITARY AND CIVIL WORKS					5,730,907

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Military Works	1,190,117	...	...	1,190,117	23,033	7,526	1,220,676
Civil Works	596,751	2,188,276	1,600,095	4,385,122	94,297	30,812	4,510,231

Note.—For items marked (*a*) (*b*) (*c*) *see* page 151.
(*a*) Includes Rx. 2,700 outlay by Civil Officers for Muscat, and Rx 503 for Bangalore.
(*b*) Includes the following expenditure under the administration of the Director-General, Military Works:—

New Works	Rx. 16,902
Repairs	„ 4,022
Establishment	„ 4,377
Tools and Plant	„ 101
Suspense	„ 803
Barrack Department	„ 1,496
	„ 27,701

(*c*) Includes the following expenditure under the administration of the Director-General, Military Works:—

New Works	Rx. 4,132
Repairs	„ 7,451
Establishment	„ 3,420
Tools and Plant	„ 27
Suspense	„ 52
Barrack Department	„ 1,559
	„ 16,641

No. 62A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

	India.			Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rajputana.	Central India.	Coorg.		Upper.	Lower.							
PROVINCIAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Buildings—													
New Works	...	...	...	34,700	...	83,908	15,421	111,229	70,532	81,742	127,944	130,100	655,576
Repairs	...	...	...	5,696	...	12,467	6,305	35,396	30,369	22,462	22,156	37,755	172,606
Communications—													
New Works	...	...	...	58,423	...	8,719	29,059	47,393	22,308	25,475	31,842	44,200	267,419
Repairs	...	...	...	35,604	...	46,329	26,928	62,713	95,464	82,347	13,095	87,373	449,853
Miscellaneous Public Improvements—													
New Works	...	...	...	668	...	229	186	16,962	2,555	7,144	4,275	5,931	37,950
Repairs	...	...	...	140	...	804	39	7,491	770	4,208	1,403	2,738	17,593
TOTAL WORKS AND REPAIRS	...	...	...	135,231	...	152,456	77,938	281,184	221,998	223,378	200,715	308,097	1,600,997
Establishment	...	...	...	35,711	...	43,458	35,558	72,188	77,316	57,048	43,623	93,199	458,101
Tools and Plant	...	...	...	4,023	...	3,109	600	4,763	2,875	4,006	1,534	5,702	26,612
Profit and Loss	...	...	...	...	...	...	...	3	6	...	...	12	21
Suspense	...	...	...	1,200	...	3,587	275	—7,532	2,231	—2,106	2,148	—5,301	—5,498
TOTAL	...	...	...	176,165	...	202,610	114,371	350,606	304,426	282,326	248,020	401,709	2,086,233
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works	...	...	...	...	...	...	...	3,576	1,077	...	235	...	4,888
Repairs	...	...	...	...	...	...	...	...	3,963	...	694	...	4,657
Communications—													
New Works	...	...	...	...	...	...	...	503	585	...	1,317	...	2,405
Repairs	...	...	...	...	...	...	...	5	2,113	...	7,860	...	9,978
Miscellaneous Public Improvements—													
New Works	...	...	...	...	...	...	...	...	9,270	...	4,015	...	13,285
Repairs	...	...	...	...	...	...	...	208	7,914	...	...	...	8,122
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	4,292	24,922	...	14,121	...	43,335
Establishment	...	...	...	34	...	...	...	140	4,490	1,841	...	5	6,510
Tools and Plant	...	...	...	...	...	...	...	...	204	...	...	...	204
Miscellaneous	...	...	...	6	...	50,163	1,811	2,109	1,352	1,507	...	1,046	57,994
TOTAL	...	...	...	40	...	50,163	1,811	6,541	30,968	3,348	14,121	1,051	108,043
TOTAL PROVINCIAL	...	...	...	176,205	...	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,188,276
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works	39	...	...	28	...	43	319	...	17,919	6,647	674	3,463	29,132
Repairs	45	...	...	...	...	151	136	...	5,013	8,896	...	227	14,468
Communications—													
New Works	30	...	1,118	20,856	4,386	9,867	17,835	...	73,268	14,715	1,747	29,967	173,789
Repairs	1,033	...	770	2,782	659	4,782	20,071	...	72,461	46,074	3,453	49,438	201,523
Miscellaneous Public Improvements—													
New Works	...	...	30	18	1,409	4,633	3,241	...	132	7,144	61	2,035	18,703
Repairs	...	...	42	...	...	1,539	1,236	...	1,625	4,430	...	443	9,315
TOTAL WORKS AND REPAIRS	1,147	...	1,960	23,684	6,454	21,015	42,838	...	170,418	87,906	5,935	85,573	446,930
Establishment	115	...	485	2	1,313	4,833	4,224	...	39,420	11,570	2,848	11,042	75,852
Tools and Plant	17	...	29	...	94	315	344	...	1,500	630	696	1,265	4,890
Suspense	...	...	...	...	...	...	...	...	...	...	...	—1,257	—1,257
TOTAL	1,279	...	2,474	23,686	7,861	26,163	47,406	...	211,338	100,106	9,479	96,623	526,415
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works	34	7	...	114	78	2	...	65	3,246	...	15,837	4,883	24,266
Repairs	29	50	...	65	58	45	...	...	6,778	...	9,151	5,163	21,339
Communications—													
New Works	...	...	...	1,225	2,333	2,810	...	124,008	4,629	...	72,340	16,224	223,569
Repairs	75	79	...	10,090	827	1,067	...	227,396	31,682	...	234,676	46,628	552,720
Miscellaneous Public Improvements—													
New Works	20	483	...	553	4,318	714	...	...	56	...	9,761	21,130	37,035
Repairs	5	3	...	674	689	565	...	1,132	300	...	13,791	16,566	27,725
TOTAL WORKS AND REPAIRS	163	622	...	12,721	8,303	5,203	...	352,601	40,891	...	355,556	104,594	886,654
Establishment	...	23	...	3,341	225	1,106	...	64,160	10,6[illegible]8	911	58,740	18,359	157,473
Tools and Plant	...	...	...	103	41	37	...	3,146	2,038	...	3,559	630	9,554
Miscellaneous	...	...	...	803	63	83	159	7,055	68	10,281	155	1,332	19,999
TOTAL	163	645	...	16,968	8,632	6,429	159	426,962	59,605	11,192	418,010	124,915	1,073,680
TOTAL INCORPORATED LOCAL	1,442	645	2,474	40,654	16,493	32,592	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,442	645	2,474	216,859	16,493	285,365	163,747	784,109	606,337	396,972	689,630	624,298	3,788,371

W.

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Buildings for accommodation of Troops. New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops. In the Plains.	New sets … In the Hills.	Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops. In the Plains.	Improvements to existing buildings. In the Plains.	Improvements … In the Hills.	Buildings for Officers. In the Plains.	Buildings for Officers. In the Hills.	Temporary accommodation for European troops. In the Plains.	Temporary … In the Hills.	Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Public Works.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	35,037	42,827	—	76,525	13,732	1,287	9,783	323	39	6,089	21	25,071	1,457	38,028	12,620	27,744	15,416	27,334	81,674	23,351	1,756	9,049	449,163	*3,632*	445,531
Rajputana and Central India	...	...	...	27	132	...	...	...	...	874	...	452	...	—	535	...	...	...	396	...	...	...	2,416	...	2,416
Coorg	182	...	...	...	...	—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	182	...	182
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38	...	...	...	50	88	...	88
Upper Burma	52,109	...	...	...	...	14,502	...	...	—	...	...	18,513	...	1,666	6,042	698	...	...	5,216	1,617	...	...	100,363	...	100,363
Lower Burma	2,051	...	...	...	...	1,248	...	...	...	...	...	877	—	354	1,200	436	...	...	407	286	...	...	6,859	...	6,859
Assam	...	...	...	...	...	...	...	...	...	...	...	1,972	...	...	5	...	...	8,505	411	15	...	...	10,908	...	10,908
Bengal	...	...	...	...	...	...	...	...	...	...	...	465	...	1	...	...	...	...	27	...	...	...	493	...	493
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	325	280	...	...	...	605	...	605
Punjab	17	...	...	...	...	...	...	...	...	1,182	155	4,294	...	...	...	1,034	...	2,887	6,816	4,136	...	...	20,521	...	20,521
Madras	1,135	11	762	129	...	66	...	...	...	...	...	134	...	205	1,511	369	5	...	143	...	...	—	4,470	*369*	4,101
Bombay	2,266	158	...	1,056	...	—	...	...	...	...	...	1,716	...	101	...	...	...	...	269	618	...	172	6,356	*2*	6,354
TOTAL	92,797	42,996	762	77,737	13,864	17,103	9,783	323	39	8,145	176	53,494	1,457	40,355	21,913	30,281	15,421	39,089	95,639	30,023	1,756	9,271	602,424	*4,003*	598,421

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS.

PROVINCES.	Buildings for accommodation of Troops. Buildings, including subsidiary, auxiliary and hospital accommodation for European troops. In the Plains.	In the Hills.	Improvements to existing buildings. In the Plains.	In the Hills.	Buildings for Officers. In the Plains.	In the Hills.	Temporary accommodation for European troops. In the Plains.	In the Hills.	Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Public Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	56,975	13,418	...	...	2,959	1,563	981	...	1,839	185	6,540	14,538	1,698	8,409	6,107	13,915	723	22,428	54,151	9,072	1,635	36,687	253,823	8,998	244,825
Rajputana and Central India	1,015	424	...	...	37	88	...	...	276	—	797	249	...	...	77	121	...	...	577	...	...	...	3,661	...	3,661
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	...	...	...	17	...	17
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	107	...	...	...	...	89	...	56	...	...	...	25	277	...	277
Upper Burma	2,674	...	...	...	712	...	14	...	...	...	1,531	393	...	22	1,100	379	—	...	3,514	1,041	...	...	11,380	...	11,380
Lower Burma	2,467	...	...	...	2,139	...	149	...	...	...	2,830	309	34	415	1,152	556	...	...	2,657	2,123	...	—	14,831	...	14,831
Assam	...	...	...	...	...	...	...	...	...	...	1,544	291	...	...	363	—	...	2,724	874	169	...	...	5,965	...	5,965
Bengal	...	...	...	...	...	...	...	...	...	...	552	96	...	48	516	...	...	403	77	...	...	...	1,692	...	1,692
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	255	...	...	190	87	...	...	532	...	532
Punjab	146	...	...	...	...	...	...	...	372	249	1,599	...	...	53	32	410	270	4,831	1,072	1,299	...	...	10,333	...	10,333
Madras	2,209	81	5	...	...	4			...	18	226	960	...	...	180	328	87	339	289	555	...	...	5,281	169	5,112
Bombay	2,326	709	...	...	...	...	90	...	48	748	...	...	...	87	138	1,100	...	93	2,172	74	...	961	8,546	...	8,546
TOTAL	67,812	14,632	5	...	5,847	1,655	1,234	..	2,535	1,200	15,726	16,836	1,732	9,034	9,665	17,153	1,080	30,874	65,590	14,420	1,635	37,673	316,338	9,167	307,171

No 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Marine.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Stamps and Stationery.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	Forest.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	...	...	...	...	...	46	...	...	...	...	...	...	...	—	...	...	...	15,360	...	...	...	...	...	135	...	15,541	*144*	15,397
Rajputana	...	...	...	...	...	145	...	...	...	...	...	24	...	...	...	60	495	43	655	63	15	...	20	25	...	1,545	*60*	1,485
Central India	...	...	...	75	...	38	43	...	...	43	110	...	...	...	...	165	30	610	344	...	...	...	98	378	...	1,934	*1,112*	822
Coorg	...	...	...	...	...	70	...	...	397	...	...	...	—	23	...	124	529	...	8	...	...	...	...	124	...	1,275	*26*	1,249
Hyderabad	...	...	...	...	...	41	17	...	...	825	...	...	...	...	...	...	...	6	...	...	...	...	...	4	...	893	...	893
Port Blair	...	—	...	...	...	...	...	...	...	...	...	...	...	—	—	...	...	...	*—176*	...	...	...	...	...	...	*—176*	...	*—176*
Biluchistan Agency	...	...	...	...	...	155	62	...	469	...	12,425	...	...	...	...	...	6,174	2	39	1,326	57	...	1,514	550	...	22,773	...	22,773
Central Provinces	...	...	...	...	...	294	1,370	...	...	...	...	...	...	...	...	...	...	108	...	...	...	...	...	...	...	1,772	...	1,772
Upper Burma	173	...	...	...	...	3,664	3,559	...	...	75	...	...	...	...	...	...	15,255	5,279	31,572	21,470	1,950	...	1,807	11,600	...	96,404	...	96,404
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	176	408	...	...	...	...	...	...	3	...	...	...	...	—	...	...	...	...	...	...	587	...	587
Bengal	...	...	33	903	283	2,375	582	53,669	105	...	...	...	...	279	...	...	...	833	...	...	...	11	...	...	...	59,073	...	59,073
N.-W. Provinces and Oudh	...	...	...	2,012	...	1,002	386	160	17	...	...	...	...	...	1,066	...	...	...	...	...	...	...	...	...	1,220	5,863	...	5,863
Punjab	...	...	...	...	...	706	2,069	9,291	...	938	...	...	...	—	...	...	...	...		...	...	...	...	4,843	...	17,847	...	17,847
Madras	...	...	...	...	...	432	222	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	654	...	654
Bombay	...	700	2,521	...	2,053	1,966	1,948	...	576	...	190	...	...	...	...	...	...	...	519	1,084	...	...	...	44	...	11,601	...	11,601
TOTAL	173	700	2,554	2,990	2,336	11,110	10,666	63,120	1,564	1,881	12,725	24	—	305	1,066	349	22,483	22,241	32,961	23,943	2,022	11	3,439	17,703	1,220	237,586	*1,342*	236,244

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Marine.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Director-General, Military Works	...	...	...	...	...	...	43	84	...	27	...	...	...	...	...	...	9	4,377	39	...	...	...	1	85	4,665	38	4,627
Rajputana	...	...	...	...	...	...	103	85	...	...	571	41	...	...	...	287	110	134	106	197	...	...	238	58	1,930	...	1,930
Central India	...	...	...	...	37	...	220	77	...	246	250	26	...	...	...	379	14	106	179	34	44	...	474	406	2,492	733	1,759
Coorg	...	...	8	...	...	...	2	...	...	76	...	...	54	...	...	21	34	20	27	11	...	...	74	81	408	67	341
Hyderabad	...	...	...	...	...	...	206	32	...	300	...	...	...	...	...	...	...	166	...	...	14	...	...	95	813	...	813
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,490	...	...	...	...	...	1,490	...	1,490
Biluchistan Agency	...	...	...	...	...	...	67	182	...	...	...	...	738	...	...	...	541	4	94	1,123	237	...	58	6,660	9,704	...	9,704
Central Provinces	...	...	...	...	...	...	182	83	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	265	...	265
Upper Burma	11	...	...	...	...	...	182	61	...	363	...	...	...	...	...	...	1,050	145	265	4,660	104	...	190	1,766	8,797	—	8,797
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	304	385	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	...	703	...	703
Bengal	...	...	...	1,297	1,992	336	2,075	1,071	5,207	...	2	...	247	267	...	...	...	...	...	...	...	55	...	270	12,819	605	12,214
N.-W. Provinces and Oudh	...	...	60	...	2,244	...	1,397	409	156	64	...	...	5	...	115	...	...	4	...	...	...	...	...	...	4,454	...	4,454
Punjab	...	...	...	...	...	...	1,578	503	5,675	845	...	...	—	...	...	...	...	...	...	...	...	...	...	802	9,403	...	9,403
Madras	...	...	...	241	...	...	797	368	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,406	...	1,406
Bombay	...	...	172	2,959	6	595	1,189	1,773	...	...	146	...	38	...	...	...	107	...	...	279	...	...	...	435	7,699	...	7,699
TOTAL	11	...	240	4,497	4,279	931	8,345	5,113	11,038	1,921	969	67	1,082	281	115	687	1,865	4,956	2,200	6,304	399	55	1,035	10,658	67,048	1,443	65,605

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	2,795	...	...	...	...	36	...	2,831	...	2,831
Central India	5,268	...	...	...	...	...	...	5,268	*3,840*	1,428
Coorge	1,766	...	69	...	34	...	1	1,870	...	1,870
Biluchistan Agency	...	15,953	...	...	...	3,056	...	19,009	...	19,009
Upper Burma		*101,135			...	...	...	101,135	...	101,135
Lower Burma	101	...	...	...	...	...	...	101	...	101
Hyderabad	...	...	...	...	...	...	...	...	...	...
N.-W. Provinces and Oudh	51	...	...	...	72	5	...	128	*72*	56
Punjab	4,697	2,607	...	...	...	...	...	7,304	...	7,304
Bombay	...	130	...	...	...	...	...	130	..	130
TOTAL		134,572		...	106	3,097	1	137,776	*3,912*	133,864

* Unclassified in Examiner's account.

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	4,483	894	...	...	...	...	...	5,377	*623*	4,754
Central India	11,074	...	...	...	248	98	...	11,420	*4,067*	7,353
Coorg	5,748	...	35	...	6	...	125	5,914	...	5,914
Biluchistan Agency	1,953	2,421	...	...	...	580	...	4,954	...	4,954
Upper Burma		*22,737			...	...	...	22,737	...	22,737
Lower Burma	1,403	...	...	...	...	...	...	1,403	...	1,403
N.-W. Provinces and Oudh	2,887	...	...	...	138	...	...	3,025	*138*	2,887
Punjab	...	1,331	...	...	...	...	...	1,331	...	1,331
TOTAL		54,966		...	392	678	125	56,161	*4,828*	51,333

* Unclassified in Examiner's account.

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	778	...	...	...	...	1,746	2,524	*2,524*	..
Coorg	...	...	...	...	133	...	...	...	...	...	133	...	133
Biluchistan Agency	...	...	4,486	...	*—34,065*	...	...	1,451	...	...	*—28,128*	...	*—28,128*
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	374	...	374	...	374
Upper Burma	...	...	...	100	529	...	...	...	...	1,260	1,889	...	1,889
Lower Burma	10,555	...	...	...	...	...	...	...	...	...	10,555	...	10,555
Bengal	...	...	...	...	...	...	...	...	...	3,503	3,503	...	3,503
Bombay	...	...	...	...	422	...	...	...	...	...	422	...	422
TOTAL	10,555	...	4,486	100	*—32,203*	...	...	1,451	374	6,509	*—8,728*	*2,524*	*—11,252*

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Harbours.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	4	...	...	10	...	...	...	25	39	*39*	...
Biluchistan Agency	...	...	...	...	...	85	...	...	...	...	85	...	85
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	60	...	...	...	1,464	1,524	...	1,524
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	14	5	...	...	...	126	...	...	...	..	145	...	145
TOTAL	14	5	4	...	...	281	...	..	...	1,489	1,793	*39*	1,754

K.—Buildings and Roads.

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Circuit houses not being Commissioner's Courts.	Land Revenue.	Board of Revenue.	Political Agencies.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Marine.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Rs.*	Rs.
Central Provinces .	940	...	16	...	...	..	...	6,604	257	521	2,596	...	...	..	...	4,424	300	9,912	2,373	912	2,440	...	4	4,444	97	...	35,850	*1,150*	34,700
Lower Burma .	...	298	...	282	853	...	...	1,201	438	...	4,443	...	...	...	...	...	183	36,383	2,901	1,379	39	...	...	1,390	34,061	57	83,908	...	83,908
Assam . .	.	...	..	...	...	...	...	490	2 943	...	.	...	...	...	27	4,766	186	798	1,226	682	1,138	...	3	895	2,387	...	15,541	*120*	15,421
Bengal . .	...	4,261	...	...	...	2,825	...	228	1,160	...	20,309	1,799	...	109	5,117	34,487	273	11,516	10,714	7,269	10,523	1,199	...	5,283	2,056	...	119,128	*7,899*	111,229
N.-W. P. and Oudh	15	...	...	...	...	2,866	...	3,028	2,418	...	14,774	643	...	...	1,286	9,028	5,499	9,882	8,742	1,997	17,606	..	21	1,229	20	...	79,084	*8,552*	70,532
Punjab . .	27	...	290	...	...	3,288	...	354	432	...	12,378	174	31	...	1,646	6,643	1,402	21,845	14,864	12,208	16,225	28	462	3,675	876	...	96,848	*15,106*	81,742
Madras . .	122	.	310	...	...	1,704	...	1,591	118	...	35,500	499	...	177	388	37,409	1,977	8,408	7,998	11,562	10,275	4,925	164	2,450	4,724	...	130,301	*2,357*	127,944
Bombay . .	502	441	...	...	...	4,271	.	4,069	137	...	22,373	...	250	...	130	9,997	709	34,099	17,157	25,871	34,801	313	268	250	1,188	...	156,826	*26,726*	130,100
TOTAL .	1,606	5,000	616	282	853	14,954	...	17,565	7,943	521	112,373	3,115	281	286	8,591	106,754	10,529	132,843	65,975	61,880	93,047	6,465	922	19,616	45,409	57	717,486	*61,910*	655,576

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Circuit houses not being Commissioner's Courts.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Marine.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Rs.*	Rs.
Central Provinces	...	...	...	7	...	...	1	...	165	65	333	648	...	...	...	35	1,025	491	1,058	...	704	156	128	...	4	876	...	5,696	...	5,696
Lower Burma	...	...	443	...	312	611	...	...	1,212	259	...	...	...	...	...	...	2,195	728	1,311	39	439	465	141	...	...	1,412	2,900	12,467	...	12,467
Assam .	...	...	...	...	...	...	...	...	326	43	..	...	...	...	44	68	1,655	373	841	...	295	546	50	...	11	1,158	895	6,305	...	6,305
Bengal .	...	...	78	...	...	...	284	...	2,916	1,196	...	5,318	28	55	...	221	6,232	1,386	4,644	...	3,454	2,655	3,718	62	...	1,445	2,244	35,936	*540*	35,396
N.-W. P. and Oudh .	...	...	...	...	..	...	894	...	1,151	268	...	8,914	188	...	...	706	2,268	1,089	3,365	...	8,006	1,827	802	9	155	613	155	30,429	*60*	30,369
Punjab .	...	...	...	108	...	...	285	...	1,226	760	...	3,234	326	...	114	1,330	1,357	1,144	3,871	...	5,050	1,343	515	40	103	1,280	286	22,462	...	22,462
Madras .	...	...	...	19	...	...	683	...	3,753	538	...	2,215	171	56	34	378	958	1,373	2,713	...	1,224	1,063	2,549	81	122	2,020	2,606	22,156	...	22,156
Bombay .	...	157	535	...	...	...	98	...	2,881	432	...	11,201	...	...	815	1,406	3,191	2,907	2,084	17	4,952	2,065	2,641	30	55	1,198	1,212	37,877	*122*	37,755
TOTAL .	...	157	1,056	134	312	611	2,245	...	13,289	3,561	333	31,530	713	111	1,007	4,144	18,881	9,491	19,587	56	24,124	10,140	10,574	222	450	10,002	10,298	173,328	*722*	172,606

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and raised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	8,371	50,895	...	...	277	...	135	...	...	59,678	*1,255*	58,423
Lower Burma	*8,719 (spans the Metalled, Raised and District roads columns)				...	...	...	...	...	8,719	...	8,719
Assam	4,034	21,507	...	...	110	...	3,441	...	...	29,092	*33*	29,059
Bengal	38,361	8,669	...	...	...	...	413	...	...	47,443	*50*	47,393
North-Western Provinces and Oudh	19 926	114	...	...	264	...	2,165	...	...	22,469	*161*	22,308
Punjab	4,189	20,269	...	...	37	...	1,127	...	...	25,622	*147*	25,475
Madras	31,782	...	...	...	...	...	...	...	...	31,782	*—60*	31,842
Bombay	32,344	9,990	1,803	...	...	...	63	...	...	44,200	...	44,200
TOTAL	260,973 (spans the Metalled, Raised and District roads columns)			...	688	...	7,344	...	...	269 005	*1,586*	267 419

* Unclassified in Examiner's Account.

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx
Central Provinces	...	20,142	14,307	...	...	996	...	159	...	...	35,604	...	35,604
Lower Burma		*46,329 (spans the Metalled, Raised, District and Village roads columns)				...	...	...	...	...	46,329	...	46,329
Assam	192	6,255	15,611	1,012	...	1,474	...	2,404	...	...	26,948	*20*	26,928
Bengal	...	54,692	7,925	...	...	...	...	157	...	...	62,774	*61*	62,713
North-Western Provinces and Oudh	...	83,469	6	6	6	9,118	...	3,011	...	...	95,616	*152*	95,464
Punjab	...	52,942	16,421	...	...	9,741	...	3,248	...	...	82,352	*5*	82,347
Madras	...	13,095	...	...	...	...	...	...	...	...	13,095	...	13,095
Bombay	...	60,510	20,146	4,509	25	...	...	1,138	1,058	...	87,386	*13*	87,373
TOTAL	192	417,408 (spans the Metalled, Raised, District and Village roads columns)				21,329	...	10,117	1,058	...	450,104	*251*	449,853

* Unclassified in Examiner's Account.

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	1	617	...	...	50	...	668	...	668
Lower Burma	...	40	...	...	...	15	84	...	90	229	...	229
Assam	...	...	...	96	118	...	...	...	89	303	*117*	186
Bengal	2	...	...	737	2	14,506	343	...	2,347	17,937	*975*	16,962
North-Western Provinces and Oudh	1,815	...	...	759	250	...	...	...	127	2,951	*395*	2,555
Punjab	19,613	...	97	45,413	5,766	...	...	...	734	71,623	*64,479*	7,144
Madras	122	...	...	1,084	14	1,916	...	...	1,044	4,180	*—95*	4,275
Bombay	172	...	423	50	...	4,157	...	...	1,129	5,931	...	5,931
TOTAL	21,724	40	520	48,140	6,767	20,594	427	50	5,560	103,822	*65,872*	37,950

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	140	...	...	...	...	...	140	...	140
Lower Burma	...	...	...	30	...	160	614	...	...	804	...	804
Assam	...	...	...	24	...	...	...	...	15	39	...	39
Bengal	...	34	...	...	...	3,270	171	...	4,091	7,566	*75*	7,491
North-Western Provinces and Oudh	1,136	...	...	110	...	...	...	..	...	1,246	*476*	770
Punjab	336	...	3,866	6	...	...	...	...	...	4,208	...	4,208
Madras	929	...	15	38	97	276	...	...	48	1,403	...	1,403
Bombay	...	...	38	...	128	464	96	...	2,012	2,738	...	2,738
TOTAL	2,401	34	3,919	348	225	4,170	881	...	6,166	18,144	*551*	17,593

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Upper Burma	...	...	...	...	...	...	...	...	—	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	28	...	...	...	28	...	28
Rajputana	...	...	...	...	...	...	...	...	39	...	...	...	39	...	39
Lower Burma	...	...	...	...	...	...	...	...	45	—2	...	...	43	...	43
Assam	...	...	...	...	...	...	...	...	...	...	319	...	319	...	319
N.-W. P. and Oudh	...	...	...	...	30	...	...	...	6,216	13,890	103	...	19,439	*1,520*	17,919
Punjab	...	...	15	24	...	3	...	18	3,421	2,677	489	...	6,647	...	6,647
Madras	...	...	...	...	...	...	...	...	...	...	...	674	674	...	674
Bombay	...	...	113	...	...	...	...	...	2,980	370	...	...	3,463	...	3,463
TOTAL	...	...	128	24	30	3	...	18	12,729	16,135	911	674	30,652	*1,520*	29,132

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Rajputana	...	...	...	...	...	...	...	...	15	15	...	15	45	...	45
Lower Burma	...	...	...	...	...	...	...	...	17	109	25	...	151	...	151
Assam	...	...	...	...	...	...	...	...	...	...	136	...	136	...	136
N.-W. P. and Oudh	...	...	...	...	32	...	...	...	2,363	2,346	279	...	5,020	7	5,013
Punjab	...	...	1,437	78	249	522	...	335	3,672	1,882	721	...	8,896	...	8,896
Bombay	...	...	3	...	...	...	...	...	21	167	...	36	227	...	227
TOTAL	...	...	1,440	78	281	522	...	335	6,088	4,519	1,161	51	14,475	7	14,468

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised	Village roads.	Bridges and culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	..	30	...	...	...	..	...	...	...	30	...	30
Coorg	396	54	...	..	...	614	...	42	...	12	1,118	...	1,118
Central Provinces	122	20,734	...	..	...	...	...	200	...	...	21,056	200	20,856
Upper Burma	...	...	2,951	...	1,435	...	...	...	...	...	4,386	...	4,386
Lower Burma		9,867*			...	...	...	...	...	...	9,867	...	9,867
Assam	212	16,240	...	..	...	670	...	713	...	...	17,835	...	17,835
North-Western Provinces and Oudh	33,961	28,985	10,771	341	...	...	...	451	...	...	74,509	1,241	73,268
Punjab	3,399	2,909	...	..	6,609	255	...	1,543	...	...	14,715	...	14,715
Madras	1,302	..	...	...	...	199	246	...	...	...	1,747	...	1,747
Bombay	11,912	12,327	3,224	1,623	...	631	...	232	18	...	29,967	...	29,967
TOTAL		159,396		1,964	8,044	2,369	246	3,181	18	12	175,230	1,441	173,789

* Undefined in the Examiner's Accounts.

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx
Upper Burma	...	...	194	...	465	...	...	...	...	...	659	.	659
Central Provinces	1,945	816	...	..	...	...	...	21	...	...	2,782	...	2,782
Rajputana	...	...	1,033	...	...	...	...	...	...	...	1,033	...	1,033
Coorg	590	...	105	...	...	30	...	41	..	4	770	...	770
Lower Burma		*4,782			...	...	...	...	...	...	4,782	...	4,782
Assam	116	18,253	...	498	...	373	...	831	...	...	20,071	...	20,071
North-Western Provinces and Oudh	59,313	11,327	2,018	...	..	..	...	132	...	...	72,790	329	72,461
Punjab	14,904	25,392	...	384	1,953	637	...	2,804	...	...	46,074	...	46,074
Madras	219	...	2,965	...	...	...	269	...	...	...	3,453	...	3,453
Bombay	19,049	19,141	9,692	54	...	1,267	...	235	...	...	49,438	...	49,438
TOTAL		191,854		936	2,418	2,307	269	4,064	...	4	201,852	329	201,523

* Unclassified in Examiner's Account.

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Upper Burma	...	1,352	...	57	...	...	...	...	1,409	...	1,409
Central Provinces	...	...	...	18	...	...	...	...	18	...	18
Coorg	...	...	...	42	...	...	...	—12	30	...	30
Lower Burma	...	2,999	...	211	...	...	...	1,423	4,633	...	4,633
Assam	...	230	...	1,517	56	...	...	1,438	3,241	...	3,241
North-Western Provinces and Oudh	3	...	...	1,354	288	...	...	31	1,676	1,514	132
Punjab	16	14	37	4,220	1,507	...	...	1,350	7,144	...	7,144
Madras	...	...	...	...	61	...	...	...	61	...	61
Bombay	...	...	...	1,074	...	936	...	25	2,035	...	2,035
TOTAL	19	4,595	37	8,493	1,912	936	...	4,255	20,247	1,544	18,703

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces	...	...	...	..	...	...	...	...	...	...	...
Coorg	...	...	...	6	...	...	...	36	42	...	42
Lower Burma	...	465	...	...	...	...	...	1,074	1,539	...	1,539
Assam	...	168	...	167	146	...	...	755	1,236	...	1,236
North-Western Provinces and Oudh	1,664	...	...	27	...	...	...	...	1,691	66	1,625
Punjab	165	...	1,471	2,574	64	...	...	156	4,430	...	4,430
Bombay	429	...	...	...	...	14	...	...	443	...	443
TOTAL	2,258	633	1,471	2,774	210	14	...	2,021	9,381	66	9,315

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Custom.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies	Land Revenue.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	...	...	...	...	...	2,700	...	...	...	...	...	...	...	...	...	...	2,700	...	2,700
TOTAL .	...	...	...	...	...	2,700	...	...	...	...	...	...	...	...	...	...	2,700	...	2,700

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	...	...	...	...	...	...	503	503	...	503
TOTAL .	...	...	...	...	...	...	503	503	...	503

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3 576	3,576	...	3,576
N.-W. Provinces and Oudh .	..	...	...	...	...	...	...	...	...	...	...	...	...	327	...	...	...	306	...	154	...	...	...	290	1,077	...	1,077
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	235	...	...	...	...	...	...	...	...	...	235	...	235
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...	327	235	...	...	306	...	154	...	...	...	3,866	4,888	...	4,888

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh	...	...	...	...	..	...	...	...	...	...	...	...	...	...	778	...	...	...	1,324	...	46	...	...	...	1,815	3,963	..	3,963
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	694	...	...	...	...	...	...	...	...	...	694	...	694
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	778	694	...	...	1,324	..	46	...	...	...	1,815	4 657	..	4,657

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	503	503	...	503
N.-W. Provinces and Oudh	18	...	...	27	231	...	...	...	309	585	...	585
Madras	962	...	...	...	355	...	...	...	...	1,317	...	1,317
TOTAL	980	...	...	27	586	...	...	...	812	2,405	...	2,405

No. 62AI.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	...	5	5	...	5
N.-W. Provinces and Oudh	...	361	...	930	46	...	...	75	...	701	2,113	..	2,113
Punjab	...	...	...	...	...	...	...	...	...	..	...	...	...
Madras	...	7,185	...	...	...	675	...	...	...		7,860	...	7,860
Bombay	...	..	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	7,546	...	930	46	675	...	75	...	706	9,978	...	9,978

No. 62BI.—CLASSIFIED ABSTRACT of Expenditure from provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

Provinces.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...
N.-W. P. and Oudh	...	...	...	2,121	1,446	...	...	...	5,703	9,270	...	9,270
Punjab	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	800	3,215	...	...	...	...	4,015	...	*4,015
Bombay	...	...	...	...	...	...	...	...	...	...	...	...
Total	..	..	...	2,921	4,661	...	...	...	5 703	13,285	...	13,285

No. 62CI.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Departments on Repairs to works of Miscellaneous Public Improvements.

Provinces.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	...	...	...	...	....	...	208	208	...	208
N.-W. Provinces and Oudh	...	...	...	5,920	29	...	...	...	1,965	7,914	...	7,914
Punjab	...	...	...	...	...	...	...	...	..	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	5,920	29	...	...	...	2,173	8,122	....	8,122

No. 62DI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	...	...	22	19	...	...	...	41	...	41
Central Provinces	...	...	...	...	...	...	...	...	...	...	114	...	114	...	114
Lower Burma	...	...	...	...	...	...	...	...	2	...	...	...	2	...	2
Upper do.	...	...	...	...	...	...	...	...	...	78	...	...	78	...	78
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	65	65	...	65
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	2,369	419	...	458	3,246	...	3,246
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	3,430	5,882	203	6,322	15,837	...	15,837
Bombay	...	365	...	...	...	...	...	...	4,394	57	...	67	4,883	...	4,883
TOTAL	...	365	...	...	...	...	...	22	10,214	6,436	317	6,912	24,266	...	24,266

No. 62EI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	...	...	...	...	...	...	32	22	7	...	18	79	...	79
Central Provinces	...	...	...	...	...	...	...	...	...	...	65	...	65	...	65
Lower Burma	...	...	...	...	...	...	...	3	15	27	...	...	45	...	45
Upper do.	...	...	...	...	...	...	...	2	...	56	...	...	58	...	58
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	6,107	314	...	357	6,778	...	6,778
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	948	2,557	153	5,493	9,151	...	9,151
Bombay	...	19	...	...	...	...	...	...	4,875	87	...	182	5,163	...	5,163
TOTAL	...	19	...	...	...	...	...	37	11,967	3,048	218	6,050	21,339	...	21,339

No. 62FI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlays from Contributions.	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
India	...	...	...	...	...	..	...	...	...	...	...	...	...
Central Provinces	...	...	695	...	..	...	...	530	...	...	1,225	...	1,225
Lower Burma	...	...	...	533	2,005	...	199	70	...	3	2,810	...	2,810
Upper do.	...	...	...	1,437	482	...	46	308	...	...	2,333	...	2,333
Bengal	...	...	...	...	...	...	...	...	...	124,008	124,008	...	124,008
North Western Provinces and Oudh	380	576	952	296	1,828	18	...	185	...	394	4,629	...	4,629
Madras	28,109	11,194	4,056	7,469	...	11,349	1,131	63	3,617	5,352*	72,340	...	72,340
Bombay	540	3,910	1,220	4,001	...	...	...	6,538	...	15	16,224	...	16,224
TOTAL	29,029	15,680	6,923	13,736	4,315	11,367	1,376	7,754	3,617	129,772	223,569	...	223,569

* Includes contribution Rs. 5,335.

No. 62GI.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*
India	36	19	23	...	..	...	...	74	...	...	154	...	154
Central Provinces	40	12	7,753	607	...	...	...	699	979	...	10,090	...	10,090
Lower Burma	...	...	—	712	217	7	...	123	...	8	1,067	...	1,067
Upper do.	...	...	...	509	212	50	3	24	...	29	827	...	827
Bengal	...	...	...	...	...	...	...	...	...	227,396	227,396	...	227,396
North-Western Provinces and Oudh	...	14,736	11,549	3,059	1,513	107	...	647	...	271	31,882	...	31,882
Madras	166,796	33,790	11,875	15,838	...	4,415	937	34	989	2	234,676	...	234,676
Bombay	1,864	8,450	12,331	16,134	...	2,092	...	5,757	...	...	46,628	...	46,628
TOTAL	168,736	57,007	43,533	36,859	1,942	6,671	940	7,358	1,958	227,706	552,720	..	552,720

No. 62HI.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	...	...	...	20	483	...	...	...	503	...	503
Central Provinces	73	...	...	480	...	...	...	...	553	...	553
Lower Burma	...	196	...	15	...	...	...	503	714	...	714
Upper do.	...	3,662	...	40	...	...	...	616	4,318	...	4,318
North-Western Provinces and Oudh	...	...	...	...	6	...	...	50	56	...	56
Punjab	...	...	...	...	...	...	...	...	...	...	...
Madras	855	5,120	...	1,498	136	...	...	2,152	9,761	...	9,761
Bombay	...	...	...	21,027	12	...	...	91	21,130	...	21,130
Total	928	8,978	...	23,080	637	...	...	3,412	37,035	...	37,035

No. 62II.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	...	...	...	6	...	...	...	2	8	...	8
Central Provinces	78	...	...	596	...	...	...	...	674	...	674
Lower Burma	...	156	...	2	...	...	...	407	565	...	565
Upper do.	...	184	...	40	...	...	...	465	689	...	689
Bengal	...	...	...	...	...	...	...	1,132	1,132	...	1,132
North-Western Provinces and Oudh	115	...	...	...	43	...	...	142	300	...	300
Madras	72	706	...	5,026	18	...	...	7,969	13,791	...	13,791
Bombay	...	...	...	10,341	42	...	...	183	10,566	...	10,566
Total	265	1,046	...	16,011	193	...	...	10,300	27,725	...	27,725

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section L.—Army.

Revenue *Rx.* 785,635. Expenditure *Rx.* 20,690,068.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	721,181	16,947,521
„ Non-Effective .	63	Ditto Included in Account No. 63 .	174	...	64,454	3,742,547
	63A	Detailed Account of Receipts . . .	176	785,635	...	...
	63B	Detailed Account of Charges . . .	179	20,690,068	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	785,635	20,690,068

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1891.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
	EFFECTIVE SERVICES.								
3	Regimental Pay, Allowances, and Charges	176	7,979	8,787	2,293	19,059	18	6	19,083
4	Commissariat Establishments, Supplies, and Services	176	328,115	41,627	65,573	435,315	...	...	435,315
5	Remount and Veterinary Establishments, Supplies, and Services	176	4,808	3,157	1,457	9,422	...	...	9,422
6	Clothing Establishments, Supplies, and Services	176	42,475	17,580	7,322	67,377	8,301	2,712	78,390
7	Barrack Establishments, Supplies, and Services	177	483	685	876	2,044	...	...	2,044
9	Medical Establishments, Supplies, and Services	177	1,735	16,262	7,499	25,496	...	...	25,496
10	Ordnance Establishments, Stores, and Camp Equipage	177	40,333	16,641	29,399	86,373	3,307	1,080	90,760
12	Education	177	1,148	66	52	1,266	...	...	1,266
13	Sea Transport Charges	178	1,963	1,317	1,755	5,035	23,094	7,546	35,675
14	Miscellaneous Services	178	15,853	3,712	4,165	23,730	..	...	23,730
	TOTAL EFFECTIVE SERVICES		444,892	109,834	120,391	675,117	34,720	11,344	721,181
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	180	40	35	255	...	...	255
17	Military Pensions to Europeans	178	...	2,210	50	2,260	...	...	2,260
18	Military Pensions to Natives	178	...	5	...	5	...	...	5
19	Widows' Pensions and Compassionate Allowances	178	29,706	11,130	11,435	52,271	7,283	2,380	61,934
	TOTAL NON-EFFECTIVE SERVICES		29,886	13,385	11,520	54,791	7,283	2,380	64,454
	TOTAL ARMY RECEIPTS . *Rx.*		474,778	123,219	131,911	729,908	42,003	13,724	785,635

ARMY CHARGES.

Number of Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		Rx.	Rx.	Rx.	Rx.	£	£	Rx.	Rx.
1	Army and Garrison Staff	179	253,137	125,481	106,038	484,656	...	...	...	484,656
2	Administrative Staff	179	100,649	46,217	45.236	192,102	...	...	...	192,102
3	Regimental Pay, Allowances, and Charges	180	4,351,322	1,458,350	1,403,005	7,212,677	...	1,062,587	347,201	8,622,465
4	Commissariat Establishments, Supplies, and Services	180	1,766,996	744,265	557,191	3,068,452	52,772	...	17,243	3,138.467
5	Remount and Veterinary Establishments, Supplies, and Services	181	125,079	41,774	46,667	213,520	...	..	...	213,520
6	Clothing Establishments, Supplies, and Services	182	171,395	50,021	14,054	235,470	216,145	...	70,626	522,241
7	Barrack Establishments, Supplies, and Services	182	127,798	53,960	47,982	229,740	...	...	...	229,740
8	Administration of Martial Law	182	21,380	9,188	7,282	37,850	...	...	...	37,850
9	Medical Establishments, Supplies, and Services	182	359,867	144,709	123,090	627,666	29,299	3,392	10,682	671,039
10	Ordnance Establishments, Stores, and Camp Equipage	183	459,800	100,159	156,025	715,984	720,814	7,460	237,964	1,682,222
11	Ecclesiastical	183	16,208	5,460	5,759	27,427	...	...	...	27,427
12	Education	183	25,523	13,069	5,918	44,510	...	...	...	44,510
13	Sea Transport Charges	184	13,810	22,370	28,271	64,451	...	245,131	80,097	389,679
14	Miscellaneous Services	184	325,372	167,930	32,032	525,334	...	6,893	2,252	534.479
15	Volunteer Corps	184	61,730	43,366	30,359	135,455	...	...	...	135,455
	TOTAL EFFECTIVE SERVICES		8,180,066	3,026,319	2,608,909	13,815,294	1,019,030	1,325,463	766,065	16,925,852
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	12,619	1,394	1,226	15,239	...	51	17	15,307
17	Military Pensions to Europeans	185	49,164	62,858	28,608	140,630	...	2,007,992	656,113	2,804,735
18	Military Pensions to Natives	185	368,444	238,804	113,789	721,037	...	...	...	721,037
19	Widows' Pensions and Compassionate Allowances	185	10,688	11,400	4,860	26,948	...	87,589	28,620	143,157
20	Departmental Pensions	185	29,458	14,459	14,394	58,311	...	...	...	58,311
	TOTAL NON-EFFECTIVE SERVICES		470,373	328,915	162,877	962,165	...	2,095,632	684,750	3,742,547
	TOTAL ADJUSTED CHARGES		8,650,439	3,355,234	2,771,786	14,777,459	1,019,030	3,421,095	1,450,815	20,668,399
	UNADJUSTED EXPENDITURE		26,205	—8 621	4,085	21,669	...	...	...	21,669
	TOTAL ARMY CHARGES . Rx.		8,676,644	3,346,613	2,775,871	14,799,128	1 019,030	3,421,095	1,450,815	20,690,068
							4.440,125			

No. 63 A.—DETAILED ACCOUNT of Army Receipts for the Year ended 31st March 1891.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,485	477	582	2,544
Unclaimed Balances of Deserters and others	29	6	2	37
Hutting Money	...	3,812	90	3,902
Miscellaneous	6,465	4,492	1,619	12,576
TOTAL IN INDIA . *Rx.*	7,979	8,787	2,293	19,059
ENGLAND:				
Discharge Purchase Money . . . £				18
Exchange on Receipt in England . . . *Rx*				6
TOTAL . *Rx.*				19,083
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	33,898	10,850	13,065	57,813
Sale of Malt Liquor	246,375	17,888	47,941	312,204
Sale of Rum	12,287	3,183	1,752	17,222
Commissariat Cattle	...	115	46	161
Value of Stores issued to other Departments	3,386	1,631	...	5,017
Miscellaneous	9,480	5,214	2,183	16,877
Recoveries on account of Table Money, &c., in Inland Steamers	18	322	1	341
Hissar Cattle Farm	3,922	...	...	3,922
Receipts on account of Kheddas	12,377	...	...	12,377
Sale of Transport Cattle	2,308	1,668	93	4,069
Sale of Ambulance Cattle	...	23	3	26
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	4,064	695	473	5,232
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	38	16	54
TOTAL *Rx.*	328,115	41,627	65,573	435,315
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	160	...	...	160
Sale of Regimental Cast Horses	2,437	2,095	975	5,507
Sale of Chargers selected by Officers	1,359	865	414	2,638
Sale of Surplus Remounts	...	149	..	149
Rent of Lands	140	...	...	140
Miscellaneous	712	48	68	828
TOTAL . *Rx.*	4,808	3,157	1,457	9,422
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	10,086	4,083	867	15,036
Sale of Necessaries	31,107	11,158	6,427	48,692
Hyderabad Contingent	...	1,955	...	1,955
Value of Stores issued to other Departments	1,036	30	...	1,066
Miscellaneous	246	354	28	628
TOTAL IN INDIA . *Rx.*	42,475	17,580	7,322	67,377
IN ENGLAND:				
Value of Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . £				8,301
EXCHANGE ON RECEIPTS IN ENGLAND . *Rx.*				2,712
TOTAL . *Rx.*				78,390

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1891 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	394	474	512	1,380
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	22	42	231	295
Value of Stores issued to other Departments	...	45	...	45
Miscellaneous	67	124	133	324
TOTAL . Rx.	483	685	876	2,044
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	541	400	289	1,230
Stoppages for Men in Hospital	53	24	62	139
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	175	175
Value of Stores issued to other Departments	...	15,591	6,722	22,313
Miscellaneous	1,141	247	251	1,639
TOTAL . Rx.	1,735	16,262	7,499	25,496
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	35,655	12,775	21,863	70,293
Work executed in Manufacturing Departments	...	85	48	133
Hyderabad Contingent	...	2,636	...	2,636
Value of Stores issued to other Departments	1,751	403	6,647	7,995
Miscellaneous	2,927	1,548	841	5,316
TOTAL IN INDIA . Rx.	40,333	16,641	29,399	86,373
IN ENGLAND:				
Proceeds of sale of unserviceable Military Stores, &c., Ordnance and miscellaneous £				3,307
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,080
TOTAL . Rx.				90,760
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	1	1	4	6
Receipts from Schools, &c.	1,084	64	48	1,196
Miscellaneous	63	1	...	64
TOTAL . Rx.	1,148	66	52	1,266

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1891 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13. SEA TRANSPORT CHARGES.				
Table Money	421	849	283	1,553
Passage Money	...	56	14	70
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	1,542	412	1,458	3,412
TOTAL IN INDIA . Rx.	1,963	1,317	1,755	5,035
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			23,019	
Passage of Officers and Troops:				
Recoveries on account of messing „			75	23,094
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				7,546
TOTAL . Rx.				35,675
RECEIPTS UNDER GRANT 14. MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	3,499	1,737	149	5,385
Fines and Penalties	...	9	16	25
Miscellaneous	12,354	1,966	4,000	18,320
TOTAL . Rx.	15,853	3,712	4,165	23,730
RECEIPTS UNDER GRANT 16. REWARDS FOR MILITARY SERVICES.				
Cost of duplicate decorations and medals	180	40	35	255
RECEIPTS UNDER GRANT 17. MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	...	2,210	...	2,210
Miscellaneous	...	...	50	50
TOTAL . Rx.	...	2,210	50	2,260
RECEIPTS UNDER GRANT 18. MILITARY PENSIONS TO NATIVES.				
Miscellaneous	...	5	...	5
TOTAL . Rx.	...	5	...	5
RECEIPTS UNDER GRANT 19. WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	29,706	11,130	11,424	52,260
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	29,706	11,130	11,435	52,271
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				7,283
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,380
TOTAL . Rx.				61,934
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	474,778	123,219	131,911	729,908
IN ENGLAND . £				42,003
EXCHANGE . Rx.				13,724
TOTAL . Rx.				785,635

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1891.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	27,129	11,649	14,514	53,292
Adjutant General's Department	24,331	14,150	12,846	51,327
Quarter Master General's Department	25,167	10,527	8,353	44,047
Artillery Inspection	8,942	...	72	9,014
Cavalry Inspection	3,384	21	60	3,465
Musketry Inspection	12,443	4,266	4,888	21,597
Army Signalling	1,365	87	1,741	3,193
Gymnastic Instruction	2,144	...	1,871	4,015
District Command and Staff, 1st and 2nd class	82,594	59,233	41,781	183,608
Garrison and Station Staff	33,965	14,585	8,534	57,084
Hill Sanitaria	18,316	2,821	5,691	26,828
Miscellaneous Depôts	...	3,347	5,292	8,639
Staff of Local Forces	7,822	...	...	7,822
Bazar Establishment	519	1	...	520
Station Conservancy	4,778	4,794	395	9,967
Staff, Miscellaneous	238	...	...	238
TOTAL . Rx.	253,137	125,481	106,038	484,656
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,710	...	...	15,710
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,656	3,232	4,184	15,072
Controller's Office	18,847	4,675	5,587	29,109
Ditto Accounts Branch	9,260	3,821	3,713	16,794
Pay Examiner's Office	20,167	9,484	9,579	39,230
Commissariat and Remount Accounts	17,482	6,742	...	24,224
Commissariat Accounts, Rangoon	...	3,801	...	3,801
Medical Accounts	306	...	1,015	1,321
Ordnance and Clothing Accounts	8,737	4,569	4,884	18,190
Commissariat, Barrack, and Remount Accounts	...	...	6,442	6,442
Circle Pay Offices	...	3,376	6,396	9,772
Officer in charge, Treasure Chest	288	...	...	288
Pension Pay Offices	2,032	6,517	2,621	11,170
Inspection, Special Duties and Probationers	164	...	815	979
TOTAL . Rx.	100,649	46,217	45,236	192,102

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	489,607	162,108	206,726	858,441
Cavalry	241,674	86,103	41,443	369,220
Engineers	8,108	1,472	1,083	10,663
Infantry	1,335,347	435,666	378,098	2,149,111
Invalid and Veteran Establishment	2,617	5,994	570	9,181
Staff Corps	12,797	5,880	2,868	21,545
General List, Cavalry	1,673	...	1,060	2,733
General List, Infantry	4,494	4,401	245	9,140
Unattached Officers	...	911	577	1,488
General Officers unemployed	1,712	2,406	193	4,311
Colonels' Allowances	7,613	1,271	1,037	9,921
Recruiting Rewards, &c.	454	173	107	734
Hutting Money	857	121	96	1,074
Marching Batta	308	75	244	627
Postage Charges	3,101	724	829	4,654
Purchase of Books, &c.	220	...	53	273
Incidental charges of a regimental nature	4,311	1,433	879	6,623
	2,114,893	708,738	636,108	3,459,739
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1890-91 £700,000				
Further payment on account of Deferred pay for the years 1888-89 and 1889-90 „ 70,000				
£770,000				
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office „ 2,456				772,456
Furlough Allowances of Officers of the Indian Service				188,861
Furlough Allowances of Officers of British Regiments serving in India				87,039
Advances to Regiments proceeding to India				5,645
Pay and Allowances during Voyage of Regiments returning from India				8,358
Outfit allowance to an Officer on promotion to commissioned rank				100
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				128
£				1,062,587
EXCHANGE ON CHARGES IN ENGLAND . Rx.				347,201
TOTAL EUROPEAN ARMY . Rx.				4,869,527
Native Army.				
Artillery	36,659	...	11,852	48,511
Body Guard	6,019	2,564	4,831	13,414
Cavalry	845,899	76,085	241,607	1,163,591
Sappers and Miners	40,869	51,967	29,515	122,351
Infantry	1,216,377	577,622	454,004	2,248,003
Hutting Money	10,560	12,021	4,657	27,238
Marching Batta	3,372	739	2,251	6,362
Incidental charges of a regimental nature	3,891	2,136	1,105	7,132
Kit Money to Recruits	23,507	13,119	5,128	41,754
Annual Grant in aid of Half Mounting	26,233	11,739	9,700	47,672
Postage Charges	1,884	687	700	3,271
Reserve Forces.				
Pay of men of the Garrison reserve	305	191	8	504
Pay (including good-conduct pay) of the men of the active reserve	20,382	740	1,520	22,642
Allowance for Road Expenses	472	2	19	493
TOTAL NATIVE ARMY . Rx.	2,236,429	749,612	766,897	3,752,938
TOTAL . India	4,351,322	1,458,350	1,403,005	7,212,677
TOTAL . England			£	1,062,587
TOTAL . Exchange			Rx.	347,201
		TOTAL	Rx.	8,622,465
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment.				
Supervising Staff	23,947	5,748	5,736	35,431
Executive Establishment	127,954	62,743	47,691	238,388
Subordinate Establishment	86,664	41,584	18,743	146,991
Ambulance Transport	23,207	15,348	6,999	45,554
Khedda Establishment and Charges	9,042	...	...	9,042
Hissar Cattle Farm	2,810	...	...	2,810
Hoonsoor Cattle Depôt	...	864	...	864
Supplies.				
Provisions for Europeans	372,196	175,271	137,119	684,586
Provisions for Natives	32,150	84,362	40,654	157,166
Carried over	677,970	385,920	256,942	1,320,832

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued*.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	677,970	385,920	256,942	1,320,832
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for dearness of Provisions	106,519	68,703	56,426	231,648
Compensation to Native Cavalry for dearness of Forage	32,784	...	34,185	66,969
Purchase of Reserve Stock	8,551	6,391	3	14,945
Shwebo Canal Fuel and Forage Reserve Scheme	1,621	...	...	1,621
Malt Liquor purchased locally	243,987	19,153	32,392	295,532
Rum	7,413	10	2,182	9,605
Expenditure connected with Dairy Farms	827	...	...	827
Contingent Expenses	1	148	3,195	3,344
Services.				
Purchase and Repair of Gear for Battery Animals	...	...	395	395
Purchase of Battery Mules, Ponies, &c.	...	...	590	590
Hire of Transport	31,027	25,709	5,436	62,172
Sea and Inland Water Charges	11,011	13,441	3,525	27,977
Railway Charges	250,621	56,498	71,530	378,649
Hoonsoor Cattle Depôt	.	1,097	...	1,097
Charges connected with Grass Cultivation	27,931	...	...	27,931
Khedda Charges	2,225	...	...	2,225
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	100,715	65,616	42,475	208,806
Regimental Equipments and Camp Contingencies	9,047	2,599	1,809	13,455
Implements, Godown Furniture, and Contingencies	23,232	8,737	2,685	34,654
Cattle Farm (Hissar)	5,609	...	...	5,609
Freight Charges of Stores from England	842	164	639	1,645
Freight Charges of Stores from Port to Port	...	...	963	963
Miscellaneous	14,206	5,190	13,404	32,800
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	26,950	10,573	313	37,836
Feed of Animals	131,744	64,390	18,484	214,618
Permanent Hired Transport	14,608	...	811	15,419
Purchase and Repair of Gear, Carts, and Equipments	19,362	6,979	5,606	31,947
Rent and Repairs of Buildings	526	...	...	526
Feed and Keep of Reserve Mules with Regiments and Batteries	1,105	...	...	1,105
Miscellaneous (including Clothing)	12,766	1,612	1,764	16,142
Ambulance Transport:				
Purchase of Animals	...	...	101	101
Feed of Cattle	60	510	449	1,019
Purchase and Repair of Doolies, Gear, Carts, and Equipments	3,145	616	682	4,443
Miscellaneous (including Clothing)	591	209	205	1,005
TOTAL IN INDIA . Rx.	1,766,996	744,265	557,191	3,068,452
IN ENGLAND:				
Stores for India:				
Malt Liquor			£	13,248
Commissariat			"	39,524
			"	52,772
EXCHANGE ON CHARGES IN ENGLAND			Rx.	17,243
TOTAL . Rx.				3,138,467

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,131	...	...	3,131
Establishment (Reserve Depôt)	10,737	6,940		17,677
Establishment (Remount and Rearing Depôts)	...	...	3,561	3,561
Veterinary Inspection	4,079	2,032	1,832	7,943
Station Veterinary Hospitals	12,930	6,277	5,522	24,729
Veterinary School, Poona	...	...	114	114
Remount—Depôt Garden Reach	2,202	...	...	2,202
Purchase of Remounts	61,289	19,109	27,917	108,315
Feed of Cattle and Remounts	14,529	3,794	3,910	22,233
Miscellaneous	16,182	3,622	3,811	23,615
TOTAL . Rx.	125,079	41,774	46,667	213,520

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Clothing Depôt, Presidency	4,826	4,225	...	9,051
Manufacturing and Store Establishment	2,958	1,791	...	4,749
Clothing Supplies and Services, Agency	109,912	19,481	2,920	132,313
Clothing Supplies and Services, Regimental	12,116	2,159	1,948	16,223
Compensation in lieu of Clothing	41,583	22,365	9,186	73,134
TOTAL IN INDIA . Rx.	171,395	50,021	14,054	235,470
IN ENGLAND:				
Stores for India:				
Clothing . . . £				216,145
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				70,626
TOTAL . Rx.				522,241
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,300	...	3,300
Subordinate Establishments	40,074	17,109	5,731	62,914
Barrack Furniture	...	7,673	...	7,673
Barrack Bedding	24,464	9,064	25,006	58,534
Lighting Charges	24,732	7,827	5,031	37,590
Miscellaneous	38,528	8,987	12,214	59,729
TOTAL . Rx.	127,798	53,960	47,982	229,740
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,333	2,428	1,936	9,697
Judge Advocate General's Department, Circles	5,427	3,378	1,424	10,229
Miscellaneous	10,620	3,382	3,922	17,924
TOTAL . Rx.	21,380	9,188	7,282	37,850
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,629	5,611	5,918	22,158
Medical Establishments, Districts	221,582	83,729	75,746	381,057
Army Hospital Native Corps	17,165	4,156	3,796	25,117
Medical Store Depôts	8,508	5,093	4,253	17,854
Followers' Hospitals	440	1,765	163	2,368
Supplies	109,544	49,063	41,346	199,953
Miscellaneous	6,928	2,998	1,750	11,676
	374,796	152,415	132,972	660,183
Deduct—Value of Stores supplied to other Departments	*14,929*	*7,706*	*9,882*	*32,517*
TOTAL IN INDIA . Rx.	359,867	144,709	123,090	627,666
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				2,749
Outfit allowance, passage to India, &c., of Lady Nurses on appointment				643
Stores for India:				
Medical				29,299
£				32,691
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				10,682
TOTAL . Rx.				671,039

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	20,809	6,513	6,382	33,704
Arsenals and Depôts	82,169	41,441	45,475	169,085
Manufacturing Establishments	93,368	17,998	42,168	153,534
Harbour Defences, &c.	...	1,716	3,458	5,174
Miscellaneous (*Personnel*)	3,472	...	...	3,472
Local supplies of Stores for Arsenals and Depôts	68,556	13,359	23,528	105,443
Local supplies for Manufacturing Establishments	100,848	1,333	12,973	115,154
Purchase of Timber	4,987	2,433	12,748	20,168
Repair of Harness and Saddlery with corps	1,143	412	236	1,791
Freight Charges of Stores from Port to Port	52	2,042	706	2,800
Freight Charges of Stores from England	3,247	272	813	4,332
Value of Freight of Coals from England	..	502	...	502
Purchase and Repair of Camp Equipage	65,933	5,160	12,625	83,718
Gymnasia Stores and Apparatus	145	45	4	194
Army Signalling Stores and Equipment	405	56	58	519
Purchase of Line Gear, &c.	6,549	6,912	4,213	17,674
Miscellaneous	10,881	4,694	1,483	17,058
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	3,493	1,939	2,788	8,220
	466,057	106,827	169,658	742,542
Deduct—Value of Stores supplied to other Departments	*6,257*	*6,668*	*13,633*	*26,558*
TOTAL IN INDIA . Rx.	459,800	100,159	156,025	715,984

IN ENGLAND:	
Pay and expenses of Military Officers on special duty	3,539
Pay and expenses of Military Officers under technical instruction	2,995
Freight from India of unserviceable Military Stores, &c.	99
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure	827
Stores for India:	
Ordnance and Miscellaneous	720,814
£	728,274
EXCHANGE ON CHARGES IN ENGLAND . Rx.	237,964
TOTAL . Rx.	1,682,222

GRANT 11.				
ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	739	..	...	739
Chaplains to the Army (Roman Catholic)	15,469	5,460	5,759	26,688
TOTAL . Rx.	16,208	5,460	5,759	27,427

GRANT 12.				
EDUCATION.				
Army Schools (European Army)	5,766	1,636	2,605	10,007
Lawrence Military Asylum	12,793	...	1,482	14,275
Lower Orphan Schools	410	.	...	410
Donations, &c., to Educational Institutions	1,667	10,353	482	12,502
Garrison Instructors	4,887	1,080	1,349	7,316
TOTAL . Rx.	25,523	13,069	5,918	44,510

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 83

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13. SEA TRANSPORT CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	12,772	22,016	10,062	44,850
Medical Comforts, &c., to Troops proceeding by Sea	791	265	397	1,453
Her Majesty's Indian Troop Ships	247	89	17,812	18,148
TOTAL IN INDIA . Rx.	13,810	22,370	28,271	64,451
IN ENGLAND:				
Indian Troop Service				238,551
Passage of Officers and Troops, otherwise than in Troop Ships				6,580
£				245,131
EXCHANGE ON CHARGES IN ENGLAND . Rx.				80,097
TOTAL . Rx.				389,679
GRANT 14. MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,061	...	1,061
Sub-Marine Mining	1,312	1,815	4,602	7,729
Miscellaneous	324,060	165,054	27,430	516,544
TOTAL IN INDIA . Rx.	325,372	167,930	32,032	525,334
IN ENGLAND:				
Pay and Expenses of Officers studying the Russian language . £				6,893
EXCHANGE ON CHARGES IN ENGLAND . Rx.				2,252
TOTAL . Rx.				534,479
GRANT 15. VOLUNTEER CORPS.				
Establishments and Charges	33,758	26,761	15,554	76,073
Capitation Grants	25,957	16,039	14,805	56,801
Volunteer Reserve Forces	1,822	566	...	2,388
Miscellaneous	193	...	...	193
TOTAL . Rx.	61,730	43,366	30,359	135,455
GRANT 16. REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	100	...	100
Victoria Cross	15	...	...	15
Annuities for Meritorious Services	41	46	7	94
Gratuities for Meritorious Services	...	17	15	32
Order of British India	3,392	887	750	5,029
Order of Merit	752	30	171	953
Annuities	179	112	55	346
Gratuities	341	198	215	754
Decorations and Medals	7,899	4	13	7,916
TOTAL IN INDIA . Rx.	12,619	1,394	1,226	15,239
IN ENGLAND:				
Cost of Medals . £				51
EXCHANGE ON CHARGES IN ENGLAND . Rx.				17
TOTAL . Rx.				15,307

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1891 —*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	47,981	62,101	27,134	137,216
Wound Pensions	828	464	200	1,492
Gratuities	355	293	1,274	1,922
TOTAL IN INDIA . Rx.	49,164	62,858	28,608	140,630
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,657,270
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				29,557
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:			£	
For the year 1890-91			299,341	
In settlement of the year 1889-90			4,145	
				303,486
Compassionate Allowances of Officers removed from the Service, &c.				1,683
Pensions of Non-Commissioned Officers and Soldiers				15,114
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				882
			£	2,007,992
EXCHANGE ON CHARGES IN ENGLAND			Rx.	656,113
			TOTAL . Rx.	2,804,735
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	330,368	209,042	103,025	642,435
Gratuities	5 383	1,122	527	7,032
Family Pensions	32,693	28,640	10,237	71,570
TOTAL . Rx.	368,444	238,804	113,789	721,037
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	8,871	11,044	4,198	24,113
Compassionate Allowances	945	31	39	1,015
Indian Military Service Family Pensions	872	325	414	1,611
Artillery Charitable Fund	...	...	209	209
TOTAL IN INDIA . Rx.	10,688	11,400	4,860	26,948
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,945
Pensions of Widows and Families of Officers, &c., of the Indian Service				62,576
Indian Military Service Family Pensions, towards which the Officers subscribed				14,068
			£	87,589
EXCHANGE ON CHARGES IN ENGLAND			Rx.	28,620
			TOTAL . Rx.	143,157
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	25,728	14,051	12,701	52,480
Gratuities	769	201	98	1,068
Compassionate Allowances	2,961	207	1,595	4,763
TOTAL . Rx.	29,458	14,459	14,394	58,311
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	33,831	—16,410	—2,555	14,866
Transfers between Military Departments	—996	—182	...	—1,178
Unadjusted Expenditure charged to Advances	—6,630	7,971	6,640	7,981
TOTAL	26,205	—8,621	4,085	21,669
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	8,676,644	3,346,613	2,775,871	14,799,128
IN ENGLAND			£	4,440,125
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,450,815
			TOTAL . Rx.	20,690,068

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1890-91.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.
EUROPEAN ARMY.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	290	7,104	7,394	86	2,134	2,220	118	2,991	3,109	494	12,229	12,723
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*185	...	185	*47	...	47	*22	...	22	*254	...	254
Infantry	986	33,468	34,454	290	9,840	10,130	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establishment	7	3	10	(a) 9	29	38	3	...	3	19	32	51
Staff Corps	*412	...	412	*196	...	196	*185	...	185	*793	...	793
General List, Cavalry	*12	...	12	*9	...	9	*7	...	7	*28	...	28
General List, Infantry	*54	...	54	*37	...	37	*13	...	13	*104	...	104
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed	15	...	15	9	...	9	11	...	11	35	...	35
TOTAL EUROPEAN ARMY	2,135	44,187	46,322	742	13,207	13,949	650	12,449	13,099	3,527	69,843	73,370
NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
Artillery	25	3,042	3,067	...	82	82	8	600	608	33	3,724	3,757
Body Guard	2	120	122	2	3	(c) 5	1	71	72	5	194	199
Cavalry	256	16,425	16,681	36	2,064	2,100	71	4,496	4,567	363	22,985	23,348
Sappers and Miners	65	1,368	1,433	(b) 66	1,581	1,647	68	867	935	(b) 199	3,816	4,015
Infantry	597	62,153	62,750	288	28,001	28,289	234	22,256	22,490	1,119	112,410	113,529
TOTAL NATIVE ARMY	945	83,108	84,053	392	31,731	32,123	382	28,290	28,672	1,719	143,129	144,848
TOTAL EUROPEAN AND NATIVE ARMY	3,080	127,295	130,375	1,134	44,938	46,072	1,032	40,739	41,771	5,246	212,972	218,218

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Including one Officer of the Bombay Presidency residing in the Madras Presidency.
(b) This number is inclusive of one Deputy Commissary attached.
(c) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section L. L.—Special Defence Works.

Expenditure *Rx.* 491,837.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	491,837
				Total .	...	491,837

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the year 1890-91.

INDIA. DIRECTOR GENERAL OF MILITARY WORKS.	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
	Rx.	Rx.	Rx.	Rx.
COAST DEFENCES.				
BENGAL.				
Improvements to Fulta Battery	19,107	16,181	94	16,275
Remodelling " " for new Armaments	14,800	9,150	5,218	14,368
Constructing Chingree Khal Battery	55,758	39,371	13,431	52,802
Improvements to Grand Magazine, Fort William	3,387	3,365	43	3,408
" " Minor Magazines "	516	1	...	1
Landward Communications	20,060	6,261	3,119	9,380
Hooghly Point Battery	4,284	2,047	—1,958	689
Harbourage in the Kidderpore Docks for two Torpedo Boats	14,446	...	8,830	8,830
Reserve Powder Magazine at Duckinsore	3,760	...	3,713	3,713
		76,976	32,490	109,406
BOMBAY.				
Aden Defences	312,460	(a)203,628	45,581	249,209
Bombay "	369,745	(b)174,557	43,493	218,050
Karachi "	167,647	143,547	10,836	154,383
		521,732	99,910	621,642
FRONTIER DEFENCES.				
Fortifications.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,732	149	7,881
Defensible position, Peshawar and Jumrood	...	...	...	...
Water-supply, Jumrood	...	1	...	1
" Defensible Serai and Road Lundi Kotal	20,461	18,625	981	19,606
" Arsenal, and Defensible position, Rawalpindi	21,197	15,228	5,609	20,837
Defensible position, Attock	15,525	8,883	6,885	15,768
Indus Crossings	700	...	699	699
Improvements to Ferozepore Arsenal Defences, &c.	44,523	42,748	27	42,775
Entrenched position, and Block-houses for Railway Bridge at Sukkur	53,871	33,247	18,550	51,797
New Defensible Post including accommodation at Moultan	82,423	75,334	...	75,334
Defences of Post, Loralai	2,833	2,330	...	2,330
Miri Defences and Quetta Arsenal	135,512	116,643	7,748	124,391
Sind-Peshin Railway Defences	9,310	1,372	4,684	6,056
Defensible position in front of Quetta	175,674	163,838	6,361	170,199
Storage of guns, ammunition, and tramway, Quetta	4,380	...	1,781	1,781
Accommodation for Ordnance Establishment "	1,579	...	292	292
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,600	6	2,606
Bridge-head, Shirshah	197	197	...	197
Block-houses for Railway Bridge over Sutlej near Bahawalpore	1,893	1,893	—44	1,849
Staff Quarters, Peshin	1,182	468	666	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,521	395	2,233	2,628
Chaman Post and Depôt for Stores	18,093	11,570	6,704	18,274
Defences, Khojak Tunnel	1,993	...	3,466	3,466
Targets for Experiments at Par	1,042	414	412	826
		503,518	67,209	570,727
Communications.				
BALUCHISTAN.				
Quetta-Chaman Road	87,212	86,611	...	86,611
Said-Hamid-Gulistan Road	13,984	13,984	...	13,984
Quetta Kach Road	23,345	23,345	...	23,345
Gulistan-Argutai Road	4,449	4,449	...	4,449
Gurkhai-Peshin Road	4,168	4,168	...	4,168
Peshin-Sirinam Road	7,182	7,160	3	7,163
Peshin-Said-Yaru Road	4,773	4,773	...	4,773
Kwaja-Amran Crest Road	4,398	168	2,898	3,066
Gulistan-Killa-Abdulla Road	4,294	4,294	...	4,294
Baleli-Gulistan Road	16,646	16,050	798	16,848
Peshin-Masesai Road	2,641	2,641	...	2,641
Kach-Gurkhai Road	2,825	3,141	25	3,166
Peshin-Lora causeway	1,557	1,557	...	1,557
Road, Railway station to camping ground, Quetta	3,350	2,970	499	3,469
Engines and Machinery	10,629	10,629	...	10,629
Quetta Diversions	1,229	810	536	1,346
Bridges, Quetta-Kutch Road	2,441	2,460	...	2,460
Old Chaman new Chaman Road	7,460	3,666	2,105	5,771
Constructing Road link with Railway Station, Quetta	725	574	95	669
		193,450	6,959	200,409
ARMAMENTS AND FLOATING DEFENCES.				
Pontoon Sheers for landing heavy guns at Bombay		10,398	—206	10,192
Armaments and Stores, Aden		1,115	26,575	27,690
" other than for Aden		} 549,751 (covering this line and the next two)	154,687	} 707,598 (covering this line and the next two)
Steam launches			837	
Ammunition boxes and Cartridge clips			2,323	
Freight and landing charges, &c.		3,905	844	4,749
Exchange on outlay in England		238,438	50,532	288,970
		803,607	235,592	1,039,199
TOTAL WORKS AND ARMAMENTS		2,099,283	442,160	2,541,443
Deduct—Chargeable to Ordinary Military Works Grant		(c)134,291	...	(c)134,291
Carried over		1,964,992	442,160	2,407,152

(a) Difference Rx. 1,115 between the closing balance of last year and amount now shown, has been transferred to Armaments.
(b) Difference Rx. 10,398 do. do. do. do. do.

(c)	Rx.
Fulta Battery	2,108
Ferozpore Arsenal	20,486
Sukkur Defences	3,024
Defensible Post, Mooltan	41,187
Aden Defences	45,675
Bombay "	11,036
Karachi "	9,875
	134,291

No. 65.—Abstract Account of Expenditure on Special Defence Works, for and to end of the year 1890-91 —*continued.*

	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA —*concluded*				
Brought forward	...	1,964,992	442,160	2,407,152
Establishment	...	199,245	52,859	252 104
Tools and Plant	...	19 930	2,464	22,394
Suspense	...	58,831	*−6,173*	52,660
Profit and Loss	...	88	17	105
TOTAL		2,243,088	491,327	2,734,415
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	...	65 110	10,546	75,656
TOTAL INDIA		2,177 978	480,781	2,658,759
Deduct further—Payments by Secretary of State brought to account by Examiner	...	648,267	186 105	834,372
Exchange thereon	...	280,459	60,798	341,257
NET OUTLAY IN INDIA		1,249,252	233,878	1,483,130
LOWER BURMA.				
COAST DEFENCES.				
Monkey Point Battery, Rangoon	44,064	43,931	...	43 931
Syriam " " "	43,051	32 142	5,870	38 012
Choki " " "	12,093	11,756	531	12,287
King's Bank " "	7,518	4,310	*−156*	4 151
Main Magazine, Rangoon	2,449	...	1,849	1,849
Bomb-proofing existing Pagoda Magazine	940	...	587	587
Inner Minefield Defences—				
King's Bank including Electric Light Installation	7 321	1,074	3 411	5 385
Syriam Bank	7,412	2,611	3 303	5,914
Constructing a Steam Launch	2 000	544	1,099	1,643
		97,268	16,494	113 762
Deduct—Chargeable to Ordinary Works Military Grant	...	(*a*)16,118	...	(*a*)16,118
TOTAL WORKS		81,150	16,494	97,644
ESTABLISHMENT	...	11,496	2,291	13 787
TOOLS AND PLANT	...	3,446	215	3 661
SUSPENSE	...	*−58*	58	...
TOTAL LOWER BURMA		96,034	19,058	115,092
Deduct—Payments by the Secretary of State brought to account by Examiners	..	1,019	406	2 325
Loss by Exchange	...	861	132	993
NET OUTLAY IN BURMA		93,254	18,520	111,774
TOTAL NET OUTLAY IN INDIA *Rx.*		1,342 506	252,398	1,594 904
ADD—EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences £		31,876	20 822	52 698
" Armaments and Stores other than for Aden* "		607,819	159,648	767,467
		639,695	180,470	820,165
" EXCHANGE ON EXPENDITURE IN ENGLAND *Rx.*		278,518	58,969	337,487
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS *Rx.*		2,260,719	491,837	2,752,556

* NOTE.—The expenditure in England cannot be accurately distributed between Armaments and Stores (other than for Aden,) as the Home accounts do not give these details.

(*a*) Monkey Point Battery 16,118

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section M.—Provincial.

Expenditure *Rx.* 198,627.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	192	2,787,168	...	...
	67	Local Balances	193	1,686,840	...	...
	68	Provincial and Local Surpluses and Deficits	194	...	...	198,627
		TOTAL .			...	198,627

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1891.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	219,467	738,493	3,566	961,526	763,737	9,895	773,632	187,894	...	31,573
Burma	224,403	1,614,171	...	1,838,574	1,506,475	1,480	1,507,955	330,619	106,216	...
Assam	(a) 122,591	534,514	20	657,125	533,427	18,978	552,405	104,720	...	17,871
Bengal	367,654	5,148,421	...	5,516,075	5,179,353	89,445	5,268,798	247,277	...	120,377
N. W. Provinces and Oudh	529,374	3,159,458	251	3,689,083	2,898,218	274,035	3,172,253	516,830	...	12,544
Punjab	247,420	1,664,162	43,797	1,955,379	1,675,055	1,537	1,676,592	278,787	31,367	...
Madras	(a) 797,580	2,743,810	19,088	3,560,478	2,870,185	29,452	2,899,637	660,841	...	136,739
Bombay	584,087	3,816,976	17,826	4,418,889	3,889,813	68,876	3,958,689	460,200	...	123,887
TOTAL . Rx.	3,092,576	19,420,005	84,548	22,597,129	19,316,263	493,698	19,809,961	2,787,168	137,583	442,991

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1891.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	11,932	14,276	...	14,276	647	26,855	13,793	...	13,793	...	13,793	13,062	483	...
Central Provinces	76,641	103,579	9,895	113,474	7,146	197,261	110,501	3,566	114,067	6,741	120,808	76,453	...	593
Burma	53,699	141,168	1,480	142,648	...	196,347	131,453	...	131,453	...	131,453	64,894	11,195	...
Assam	(a)2,020	75,189	18,978	94,167	37	96,224	78,823	20	78,843	64	78,907	17,317	15,324	...
Bengal	278,459	493,988	89,445	583,433	185,897	1,047,789	616,933	...	616,933	165,148	782,081	265,708	...	33,500
N.-W. Provinces and Oudh	29,790	809,432	274,035	1,083,467	776	1,114,033	1,052,922	251	1,053,173	837	1,054,010	60,023	30,294	...
Punjab	159,066	400,289	(b)2,087	402,376	2,934	604,376	355,059	(b)44,347	399,406	2,029	401,435	202,941	2,970	...
Madras	(a)589,659	1,105,716	(c)57,776	1,164,492	420,447	2,174,598	1,075,162	(c)47,412	1,122,574	426,547	1,549,121	625,477	41,918	...
Bombay	321,611	435,273	(d)96,461	531,734	4,352	857,697	447,633	(d)45,411	493,044	3,688	496,732	360,965	38,690	...
TOTAL . Rx.	1,562,877	3,579,910	550,157	4,130,067	622,236	6,315,180	3,882,279	141,007	4,023,286	605,054	4,628,340	1,686,840	140,874	34,093

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.
(b) Includes Rx. 550 on account of transfers from one Local Fund to another.
(c) Includes Rx. 28,324 on account of transfers from one Local Fund to another.
(d) Includes Rx. 27,585 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1891.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	483	483	...	...	...	483	...
Central Provinces	...	...	...	31,573	593	32,166	...	32,166
Burma	106,216	11,195	117,411	...	...	...	117,411	...
Assam	...	15,324	15,324	17,871	...	17,871	...	2,547
Bengal	...	...	...	120,377	33,500	153,877	...	153,877
N.-W. Provinces and Oudh	...	30,294	30,294	12,544	...	12,544	17,750	...
Punjab	31,367	2,970	34,337	...	...	...	34,337	...
Madras	...	41,918	41,918	136,739	...	136,739	...	94,821
Bombay	...	38,690	38,690	123,887	...	123,887	...	85,197
TOTAL . Rx.	137,583	140,874	278,457	442,991	34,093	477,084	169,981	368,608
							198,627	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.*8,058,189.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	196	...	...	...
	70	State Railways—Construction . .	198	...	...	2,881,783
	70A	Detailed Account of East Indian Railway	200	*—14,232*	...	...
	70B	" " Eastern Bengal Railway . .	201	24,806	...	...
	70C	" " Oudh and Rohilkhand Railway .	202	*—27,284*	...	...
	70D	" " North-Western Railway . .	203	—51,012	...	...
	70E	" " South Indian Railway . .	204	697,031	...	...
	71	Irrigation Works—Construction .	205	...	...	483,849
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	207	...	...	4,692,557
General Public Works Statements.	73	Details of Expenditure on Establishment	208	1,592,672	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	212	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	214	99,161	...	...
				Total .	...	8,058,189

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

Years.	CONSTRUCTION.*									
	Railways.				Irrigation.				Total. Construction.	No. of items.
	India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.		
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	Rx.	Rx.	Rx	£	Rx.	Rx.	Rx.	
Prior to 1867-68	107,195	..	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	609,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,005	20
1886-87 . .	(b)3,711,856	1,321,074	496,810	(b)5,529,740	(a)655,103	2,009	755	(a)657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	(d) 70,184	772,021	359,214	(d)1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	(e)1,308,937	907,588	447,667	(e)2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 .	1,454,220	1,072,357	350,394	2,876,971	569,183	7,306	2,387	578,870	3,455,847	25
Total .	45,473,987	18,378,830	4,515,001	68,367,818	23,996,229	3,025,458	465,969	27,487,656	95,855,474	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on

Rx. 2,187 in respect

(a) The difference Rx. 6,068 between this figure and that shewn in the Account last year is due to the outlay of the past year on the Khushil Khan

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Peshin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647)

(c) Is made
Bombay
Punjab
Bengal

(d) Amount of Survey outlay on Durbhanga-
(e) Ditto ditto Rx. 13,2 0 on Godhra-

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

		India, General.	Central Provinces.	Burma.	Assam.
State Railways.					
India	Rx.	61,702	*—65,911*	312,356	1,591
England . .	£	2,955	4,807	97,828	...
Exchange . . .	Rx	*—10,507*	1,628	34,072	...
	Rx	54,150	*—59,476*	444,256	1,591
Deduct—Charged to Revenue	Rx.	...	...	...	1,591
" " Famine	Rx.		...	...	...
Total .	Rx.	54,150	*—59,476*	444,256	...
Irrigation and Navigation.					
India	Rx	...	...	...	...
England	£	...	...	...	...
Exchange . . .	Rx.	...	...	...	...
Total .		...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	..	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	..	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	..	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,359	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(*a*)1,423,541	5,275,364	6,698,905	1,086,045	(*a*)7,784,950
21	200,000	107,979	...	(*b*)23,558	183,077	(*a*)2,509	...	517,123	5,670,484	6,187,007	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	(*d*)907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	(*e*)14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	...	*—4,812*	(*c*)20,635	...	90,215	3,365,632	3,455,847	4,692,557	8,148,404
	2,847,368	1,537,333	4,215,076	333,430	2,167,868	5,754,338	1,894,293	18,749,706	77,105,768	95,855,474	33,553,451	129,408,925

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,00,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.
Reservoir being transferred to Minor Works and Navigation.
brought on to the Construction Account.
up thus:—

Canals	.	5,444
Canals	.	*—538*
Canals	.	15,729
		20,635

Sitamarhi alignment brought on to Construction Account.
Rutlam Railway and Rx. 1,550 on East Coast Railway, brought on to Construction Account.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1890-91.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
194,603	*—80,313*	209,867	819,878	447	1,454,220
100,939	50,622	423,606	391,600	...	1,072,357
37,718	17,035	142,298	128,150	...	350,391
333,260	*—12,656*	775,771	1,339,628	447	2,876,971
1,304	*—36,319*	...	28,612	...	*—4,812*
...	...	...	...	...	...
331,956	23,663	775,771	1,311,016	447	2,881,783
41,752	42,403	224,468	157,988	7,545	474,156
3,402	...	3,459	...	445	7,306
1,112	...	1,130	...	145	2,387
46,266	42,403	229,057	157,988	8,135	483,849

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of Capital Expenditure

Provinces and Railways.	No. of Railways.	Expenditure during the year.				Deduct		
		Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Loss by Exchange.	*Receipt on Capital Account.*	*Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	Net Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General.								
East Indian	1	36,523	12	...	...	*—203*	*50,970*	*—14,232*
Rajputana-Malwa	2	30,760	...	...	...	*143*	*29,932*	691
Holkar	3	1,720	...	...	...	...	...	1,720
Godhra-Rutlam	4	33,009	240	39,967	...	*23*	...	73,193
Bhopal	5	10,912	...	...	...	...	...	16,912
Store-keeper for State Railways	6	...	...	...	...	...	*10,858*	*—10,858*
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	...	...	...	*13,276*	*—13,276*
Central Provinces.								
Wardha Coal	8	*—18,915*	11	...	...	...	*6,191*	*—25,095*
Umaria Colliery	9	7,021	...	...	...	...	*1,575*	5,446
Bilaspore-Etawah	10	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	11	7,747	...	...	...	*8*	*47,566*	*—39,827*
Burma.								
Burma	12	44,476	*—2,326*	...	...	*12*	*31,472*	10,666
Tounghoo-Mandalay	13	14,229	8,153	...	...	*261*	*17,921*	4,200
Mu Valley	14	279,522	49,785	100,823	...	*749*	...	429,390
Assam.								
Jorhat	15	265	...	1,032	...	*110*	...	1,187
Cherra-Companygunge	16	59	410	...	...	*64*	*1*	404
Bengal.								
Eastern Bengal	17	73,991	261	33,462	...	*90*	...	107,624
Northern Bengal	18	35,285	...	...	...	...	...	35,285
Dacca	19	421	...	...	...	*18*	...	403
Kaunia-Dhurla	20	1,628	...	...	...	...	*324*	1,304
Patna-Gya	21	533	...	...	...	...	...	533
Tirhoot	22	340,390	1,474	34,499	...	*358,845*	...	17,518
„ Darbanga-Bairagnia Branch	23	71,514	5,227	...	...	*51*	*1,763*	74,927
Nalhati	24	*—265*	...	1,246	...	...	...	981
Assam-Behar	25	93,812	880	...	...	*7*	...	94,685
Ranaghat-Bhagwangola	26	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	27	22,492	...	846	...	...	...	23,338
Cawnpore-Achneyra	28	*—44*	...	...	...	...	...	*—44*
Lucknow-Sitapur-Seramau	29	*—8,657*	20	...	...	*351*	*27,331*	*—36,319*
Bareilly-Philibhit	30	309	...	...	...	...	...	369
Punjab.								
North-Western	31	302,683	5,173	27,391	...	*153*	...	335,094
„ Mianwalli-Mari Branch	32	64,589	4,948	...	...	*62*	*273*	69,202
Chenab Bridge (Ramuwala)	33	7,368	5,501	...	...	*15*	*5,255*	7,599
Jammu-Kashmir	34	2,886	169	...	...	...	...	3,055
Sindh-Peshin, Chaman Extension	35	239,517	21,186	...	...	*661*	*25,129*	234,912
„ Petroleum oil supplied	36	4,983	...	...	...	...	*3,751*	1,232
Rewari-Ferozepore	37	1,275	...	...	...	...	...	1,275
Frontier Railways Reserve	38	*—34*	474	122,600	...	...	...	123,040
Amritsar-Pathankot	39	674	...	...	...	...	*312*	362
Madras.								
Bellary-Kistna	40	...	2,074	...	...	...	...	2,074
Hindupur Dharmaveram Extension	41	337	62	1,508	...	...	...	1,907
South Indian	42	931,778	77,514	348,212	...	*342,223*	...	1,015,281
Bezvada Extension	43	3,461	...	...	...	...	...	3,461
Vizagapatam-Raipore	44	...	...	...	...	...	...	...
Kistna Bridge	45	64,877	2,709	24,281	...	...	*9*	91,858
East Coast	46	55,809	17,360	123,299	...	...	*33*	196,435
Mayaveram Mutupet	47	5,744	1,541	21,332	...	*5*	...	28,612
Bombay.								
Dhond and Manmad	48	447	...	...	...	...	...	447
Southern Mahratta	49	...	...	...	...	...	...	...
Total Construction of State Railways		2,771,197	202,857	880,498	...	*703,639*	*273,942*	2,876,971

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	*—4,812*
	Famine Relief and Insurance	...
		2,881,783
Net—Charged to State Railways—Construction	India . . . . Rx.	1,459,032
	England . . . £	1,072,357
	Exchange . . . Rx.	350,394
	Total . Rx	2,881,783

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1890-91.

TOTAL EXPENDITURE TO 31ST MARCH 1891.								
Construction (including Plant and Rolling-Stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
2,568,684	72,164	630,583	...	3,271,431	*998,540*	2,272,891	1	*See* Account No. 70A.
7,893,552	563,501	495,664	372,686	9,325,403	*16,126*	9,309,277	2	
1,153,370	135,405	...	17,410	1,306,185	*4 095*	1,302,090	3	
46,220	240	39,967	...	86,427	*23*	86,404	4	
147,969	...	...	...	147,969	...	147,969†	5	† Represents amount contributed by the State for Construction £141,912 and Survey Charges £6,057.
2,596	...	15,657	...	18,253	*203*	18,050	6	
...	...	50,630	...	50,630	...	50,630	7	
625,431	45,270	*—6,655*	20,296	684,342	*4,235*	680,107	8	
77,159	6,627	9,049	6	92,841	*9*	92,832	9	
7,473	...	...	42	7,515	*1*	7,514	10	
21,150	...	70,642	...	91,792	*8*	91,784	11	
2,649,573	203,651	65,800	125,061	3,044,085	*14,795*	3,029,290	12	
1,911,523	159,593	43,083	...	2,114,199	*2,305*	2,111,894	13	
316,891	59,536	214,404	...	590,831	*754*	590,077	14	
68,463	4,125	2,619	...	75,207	*312*	74,895	15	
66,729	10,718	...	...	77,447	*66*	77,381	16	
1,950,104	138,855	237,822	22,446	2,349,227	*96,013*	2,253,214	17	*See* Account No. 70B.
2,045,150	224,034	...	86.295	2,356,079	*11,077*	2,345,002	18	
600,188	36,357	...	30,653	667,198	*1,002*	666,196	19	
95,021	829	626	...	96,476	...	96,476	20	
394,876	23,987	...	15,810	434,073	...	434,673	21	
2,236,919	127,492	59,470	78,469	2,502,350	*367,761*	2,134,589	22	
182,783	7,740	37	...	190,560	*56*	190,504	23	
28 947	3,000	2,537	1,186	35,670	*803*	34,867	24	
1,161,037	76,597	...	28,359	1,265,993	*16,291*	1,249,702	25	
27,703	2,568	...	...	30,271	*27*	30,244	26	
129,920	...	225,982	...	355,902	*330,205*	25,697	27	*See* Account No. 70C.
1,053,863	61,944	177	36,548	1,152,532	*6,231*	1,146,301	28	
335,119	21,485	...	8	356,612	*566*	356,046	29	
140,803	9,173	...	4,207	154,183	*414*	153,769	30	
24,092,801	1,724,408	1,160,271	942,811	27.920,291	*722,346*	27,197,945	31	*See* Account No. 70D.
74,118	5,418	10,063	...	89,599	*63*	89,536	32	
370,677	22,178	5,628	...	398,483	*201*	398,282	33	
25,074	1,498	...	...	26,572	...	26,572	34	
1,373,817	85,101	76,043	...	1,534,961	*2,687*	1,532,274	35	
6,871	...	11,851	...	18 722	...	18,722	36	
1,120,333	73,612	...	80,939	1,274,884	*947*	1,273,937	37	
...	1,719	325,289	40,884	367,892	...	367,892	38	
548,542	17,428	610	2,777	569,357	*7,662*	561,695	39	
1,130,199	157,261	322,935	49,109	1,659,504	*2,001*	1,657,503	40	
2,106	62	1,508	...	3,676	...	3,676	41	
1,862,345	217,884	781,996	24,236	2,886,461	*343.007*	2,543,454	42	
128,248	11,727	...	...	139,975	*216*	139,759	43	
24,543	...	*—38*	...	24,505	*1*	24,504	44	
65,974	2,709	24,281	...	92,964	*10*	92,954	45	
57,359	17,360	123,299	...	198,018	*33*	197,985	46	
5,744	1,541	21,332	...	28,617	*5*	28,612	47	
956,674	77,458	1,185	65,699	1,101,016	*1,572*	1,099,444	48	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	49	
59,818,819	4,420,002	5,037,609	2,066,088	71,342,518	*2,074,700*	68,367,818		
						5,001,811		
						2,933,979		
						59.532,028		
						38,302,963		
						16,997,117		
						4,231,048		
						59,532,028		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL	£	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	1,437	15,086	16,523
Land	"	42,168	53,118	95,286
Formation	"	1,197	35,359	36,556
Bridge-work	"	*—18,035*	382,737	364,702
Fencing	"	190	11,692	11,882
Ballast and Permanent-way	"	*—406*	588,892	588,486
Stations and Buildings	"	6,824	501,691	508,515
Plant	"	515	92,608	93,123
Ferries, &c.	"	...	11,485	11,485
Rolling-stock	"	720	494,510	495,230
General Charges	"	12	72,152	72,164
Suspense Account	"	*—50,970*	681,553	630,583
Loss by Exchange	"	*—12*	12	...
New Minor Works	"	*—189*	4,301	4,112
Collieries Block	"	2,102	76,155	78,257
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	*—14,447*	15,329,318	15,314,871
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	82,217	82,217
(2) Stores made over to the new Undertaking	"	...	766,534	766,534
(3) Sale-proceeds of surplus stores and dismantled buildings	"	*—215*	150,004	149,789
Total Deductions		*—215*	998,755	998,540
CAPITAL OUTLAY	Rx.	*—14,232*	14,330,563	14,316,331
Deduct—CHARGED IN ENGLAND	£	...	12,032,765	12,032,765
NET OUTLAY IN INDIA	Rx.	*—14,232*	2,297,798	2,283,566

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1890-91.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
Total	£	...	1,569,784	1,569,784
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	"	140	13,231	13,371
Land	"	4,073	214,134	218,207
Formation	"	5,229	76,922	82,151
Bridge-work	"	5,640	207,953	213,593
Fencing	"	2,796	33,063	35,859
Ballast and Permanent-way	"	17,008	598,559	615,567
Stations and Buildings	"	10,084	312,760	322,844
Plant	"	3,469	27,569	31,038
Ferries, &c.	"	23,517	30,655	54,172
Rolling-stock	"	2,035	318,818	320,853
General Charges	"	261	138,594	138,855
Suspense Account	"	33,462	204,361	237,823
Loss by Exchange	"	...	22,446	22,446
Total Debt and Capital Outlay of the Line	Rx.	107,714	3,811,297	3,919,011
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	72,788	72,788
(2) Other Capital Receipts	"	90	23,135	23,225
Total Deductions		90	95,923	96,013
Capital Outlay	Rx.	107,624	3,715,374	3,822,998
Deduct—Charged in England	£	82,818	2,443,177	2,525,995
Net Outlay in India	Rx.	24,806	1,272,197	1,297,003

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the Oudh and Rohilkhand Railway during, and to end of, the Year 1890-91.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
Total	£	...	10,336,049	10,336,049
Capital Outlay incurred since purchase of Line:				
Capital Account: Preliminary Expenses	Rx.	...	...	...
Land	"	—*1,245*	—*1,016*	—*2,261*
Formation	"	—*6*	3,171	3,165
Bridge-work	"	4,510	14,970	19,480
Fencing	"	417	1,551	1,968
Ballast and Permanent-way	"	—*3,408*	29,863	26,455
Stations and Buildings	"	13,382	35,018	48,400
Plant	"	—*2,417*	—*8,074*	—*10,491*
Rolling-stock	"	11,259	31,945	43,204
General Charges	"	...	...	...
Suspense Account	"	846	225,136	225,982
Total Debt and Capital Outlay of the Line	Rx.	23,338	10,668,613	10,691,951
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	330,205	330,205
(2) Other Capital Receipts	"	...	...	...
Total Deductions		...	330,205	330,205
Capital Outlay	Rx.	23,338	10,338,408	10,361,746
Deduct—Charged in England	£	50,622	10,384,158	10,434,780
Net Outlay in India	Rx.	—*27,284*	—*45,750*	—*73,034*

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1890-91.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Scinde, Punjab and Delhi Line:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
Total	£	...	4,911,621	4,911,621
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	„	850	267,782	268,632
Land	„	492	205,944	206,436
Formation	„	70,198	3,183,700	3,253,898
Bridge-work	„	92,796	6,347,667	6,440,463
Fencing, &c.	„	11,380	288,465	299,845
Ballast and Permanent-way	„	23,425	7,039,432	7,062,857
Stations and Buildings	„	52,325	1,996,199	2,048,524
Plant	„	—19,879	777,763	757,884
Ferries	„	—4,150	101,982	97,832
Rolling stock	„	75,246	3,294,137	3,369,383
General Charges	„	5,173	1,719,235	1,724,408
Capital Advance and Store Advance Account	„	27,391	1,132,880	1,160,271
Loss by Exchange	„	...	942,811	942,811
Total Debt and Capital Outlay of the Line	Rx.	335,247	32,496,665	32,831,912
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	483,665	483,665
(2) Stores made over to the new Undertaking	„			
(3) Other receipts on Capital Account	„	153	238,528	238,681
Total Deductions	„	153	722,193	722,346
Capital Outlay	Rx.	335,094	31,774,472	32,109,566
Deduct—Charged in England	£	386,106	11,383,128	11,769,234
Net Outlay in India	Rx.	—51,012	20,391,344	20,340,332

Note.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections to close of 1884-85	7,635,235
Sind-Peshin, Southern Section ditto	1,413,143
Sind-Peshin, Darwaza-Quetta to close of 1887-88	253,305
Sind-Sagar, Eastern Section ditto	214,042
Bolan temporary line ditto	268,651
Sind-Peshin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Scinde, Punjab and Delhi Railway:	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western System from 1885-86 to 1890-91	1,895,140
Total Capital Outlay in India and England	32,109,566

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1890-91.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	1,070,000	...	1,070,000
Purchase of the property of the Company 4,197,557 } *Less*—Capital deposited by the New Company 1,000,000 }	£	3,197,557	...	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	425,000	...	425,000
TOTAL .	£	4,692,557	...	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	2,777	44,844	47,621
Land	„	5,505	30,135	35,640
Formation	„	97,383	186,888	284,271
Bridge-work	„	316,016	273,501	589,517
Fencing	„	5,591	6,769	12,360
Ballast and Permanent-way	„	263,836	250,334	514,170
Stations and Buildings	„	24,742	45,574	70,316
Plant	„	4,634	33,748	38,382
Rolling-stock	„	211,294	56,793	268,087
General Charges	„	77,514	143,312	220,826
Suspense Account	„	348,212	433,785	781,997
Loss by Exchange	„	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE .	Rx.	6,050,061	1,529,919	7,579,980
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking. .	Rx.	...	...	...
(2) Other Capital Receipts	„	342,223	1,745	343,968
Total Deductions .		342,223	1,745	343,968
CAPITAL OUTLAY .	Rx.	5,707,838	*1,528,174	7,236,012
Deduct—CHARGED IN ENGLAND	£	5,010,807	353,343	5,364,150
NET OUTLAY IN INDIA .	Rx.	697,031	1,174,831	1,871,862

* Villupuram Guntakal to close of 1888-89 . . . . Rx. 897,124
„ „ Nellore Branch . . . . „ 631,050
1,528,174

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1891.

Provinces and Canals.	Expenditure during the year. Works.	Establishment.	Tools and Plant.	Suspense.	Total.	Less Receipts on Capital Account.	Net Total.	Total Expenditure to 31st March 1891. Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	Less Receipts on Capital Account.	Net Total.
MAJOR IRRIGATION WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.															
Bengal.															
Orissa Project	27,915	4,760	709	−214	33,176	16	33,160	1,745,119	440,716	201,787	15,966	26,803	2,430,391	8,603	2,421,788
Midnapore Canal	330	113	−2	−3,953	−3,512	77	−3,589	535,330	192,518	90,252	...	9,480	827,580	3,156	824,424
Tidal Canal	9,942	3,598	1,748	...	15,288	...	15,288	141,430	48,403	7,758	...	2,279	199,870	91	199,779
Sone Project	13,270	1,985	641	1,471	17,367	231	17,136	1,841,783	512,995	212,857	17,136	5,224	2,589,995	37,195	2,552,800
	51,457	10,462	3,096	−2,696	62,319	324	61,995	4,263,662	1,194,632	512,654	33,102	43,786	6,047,836	49,045	5,998,791
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	10,272	3,711	1,746	...	15,729	...	15,729	15,136	3,537	1,997	...	...	20,670	...	20,670
Total	41,185	6,751	1,350	−2,696	46,590	324	46,266	4,248,526	1,191,095	510,657	33,102	43,786	6,027,166	49,045	5,978,121
N.-W. Provinces and Oudh.															
Ganges Canal	11,735	2,353	...	1,421	15,509	36	15,473	2,283,451	373,198	24,463	19,331	9	2,700,452	15,391	2,685,061
Lower Ganges Canal	22,615	3,079	341	−3,009	23,026	4,111	18,915	2,435,798	479,779	195,874	27,729	962	3,140,142	40,291	3,099,851
Agra Canal	3,673	844	...	−1,124	3,393	...	3,393	666,934	147,420	33,653	5,829	99	853,935	4,788	849,147
Eastern Jumna Canal	4,877	814	68	−1,137	4,622	...	4,622	261,519	50,582	2,769	3,684	...	318,554	47	318,507
Total	42,900	7,090	409	−3,849	46,550	4,147	42,403	5,647,702	1,050,979	256,759	56,573	1,070	7,013,083	60,517	6,952,566
Punjab.															
Western Jumna Canal	5,449	1,255	83	−921	5,866	22	5,844	821,025	225,200	12,097	5,156	...	1,063,479	1,023	1,062,456
" " Sirsa Branch	49,351	10,433	1,144	1,991	62,919	13	62,906	57,025	16,550	2,326	5,385	...	82,186	13	82,173
Bari Doâb Canal	1,773	390	301	357	2,821	...	2,821	1,246,852	279,535	50,123	5,579	...	1,582,089	1,696	1,580,393
Sirhind Canal	22,092	5,118	−10,194	7,623	24,639	...	24,639	2,500,270	753,846	327,609	29,248	274	3,611,247	17,611	3,593,636
Lower Sohag and Para Canal	1,480	359	2	15	1,856	...	1,856	50,215	14,992	680	643	...	66,530	8	66,522
Chenab Canal	142,182	22,292	14,832	9,635	188,941	160	188,781	425,601	83,069	26,602	19,440	...	555,312	497	554,815
Sidhnai Canal	8,798	1,731	32	−1,409	9,152	2	9,150	67,807	20,059	2,223	493	...	90,582	22	90,560
Jhelam Canal	...	23	...	...	23	...	23	174	683	6	...	...	868	...	868
	231,125	41,601	6,200	17,291	296,217	197	296,020	5,169,870	1,394,539	421,666	65,944	274	7,052,293	20,870	7,031,423
Less—Outlay from Contributions by Native States on Sirhind Canal and from Ordinary funds on Lower Sohag and Para and Chenab Canals	44,559	15,913	5,581	1,255	67,308	345	(a) 66,963	951,277	331,269	120,178	6,584	...	1,409,308	6,858	1,402,450
Total	186,566	25,688	619	16,036	228,909	−148	229,057	4,218,593	1,063,270	301,488	59,360	274	5,642,985	14,012	5,628,973
Carried forward	270,651	39,529	2,378	9,491	322,049	4,323	317,726	14,114,821	3,305,344	1,068,904	149,035	45,130	18,683,234	123,574	18,559,660

(a) Consists of the following expenditure:—

Contributional Outlay,	Sirhind Canal	Rx. 51,037
" "	Sirsa Canal	" 16,464
Ordinary "	Lower Sohag and Para	" −235
" "	Chenab "	" −303
	Total Rx.	66,963

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1891—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1891.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	270,651	39,529	2,378	9,491	322,049	*4,323*	317,726	14,114,821	3,305,344	1,068,904	149,035	45,130	18,683,234	*123,574*	18,559,660
Madras.															
Godávari Delta System	2,308	443	*—1,730*	*—43*	978	*2*	976	800,844	196,008	87,089	*—66*	498	1,084,373	*91*	1,084,282
Kistna Delta System	36,467	7,782	2,876	...	47,125	*27*	47,098	710,820	170,700	49,149	14	977	931,660	*786*	930,874
Pennér Anicut System	706	152	...	...	858	...	858	128,664	31,776	2,786	...	...	163,226	*1*	163,225
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,020	1,052	...	...	135,140	*37*	135,103
Sangam System	1,619	319	*—39*	...	1,899	...	1,899	238,563	47,162	12,250	...	17	297,992	*5*	297,987
Kurnool Canal	...	...	...	...	...	*37*	*—37*	1,778,214	..	...	...	408,091	2,186,305	*22,175*	2,164,130
Barúr Tank Project	973	204	...	...	1,177	...	1,177	31,168	7,168	688	...	...	39,024	*1*	30,023
Periyár Project	79,658	17,698	8,821	...	106,177	*160*	106,017	186,984	39,442	40,484	...	...	266,910	*300*	266,610
Total	121,731	26,598	9,928	*—43*	158,214	*226*	157,988	4,111,279	552,059	197,440	*—52*	409,708	5,270,434	*23,594*	5,246,840
Bombay.															
Desert Canal	...	...	...	...	...	...	...	98,290	21,987	1,428	...	...	121,705	*4*	121,701
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	6,366	1,470	102	...	7,938	...	7,938	407,567	101,146	4,370	...	...	513,083	*18*	513,065
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	*129*	49,093
Pravara River Works—Lakh Canal	160	58	11	...	229	...	229	26,451	6,872	1,948	...	...	35,271	*20*	35,251
Kádvá River Works	314	114	31	...	459	...	459	53,560	13,835	1,657	...	...	69,052	*14*	69,038
Krishna Canal	164	33	...	...	197	...	197	65,621	13,797	168	...	...	79,586	...	79,586
Lower Panjhra River Works	29	14	...	...	43	...	43	35,807	7,221	323	...	...	43,351	*4*	43,347
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	4,176	537	...	...	4,713	...	4,713	505,065	92,390	11,745	...	...	609,200	*1,217*	607,983
Unherwah Canal	...	...	...	...	...	...	...	27,927	5,208	48	...	...	33,183	...	33,183
Total	11,209	2,226	144	...	13,579	...	13,579	1,498,467	316,649	24,031	...	...	1,839,147	*1,527*	1,837,620
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	403,591	68,353	12,450	9,448	493,842	4,549	489,293	19,724,567	4,174,052	1,290,375	149,072	454,843	25,792,909	148,695	25,644,214
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*4,679*	*723*	*42*	...	*5,444*	...	*5,444*	...	...	...	...	...	...	...	*5,443,863*
GRAND TOTAL	398,912	67,630	12,408	9,448	488,398	4,549	483,849	...	...	...	...	...	...	...	20,200,351
Divisible under—															
India						Rx.	474,156							Rx.	16,708,956
England						£	7,306							£	3,025,432
Exchange						Rx.	2,387							Rx.	465,963

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1890-91.

RAILWAYS AND DETAILS OF LIABILITIES	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . Rx.	..	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043 440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent Stock issued in redemption of portion of Annuity and 4 per cent Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN RAILWAY.			
Purchase of the property of the Company . . £ 4,197,557 *Less* Capital deposited by New Company . . „ 1,000,000	3,197,557	...	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	1,070,000	...	1,070,000
Amount of Debenture Stock, ditto ditto ditto	425,000	...	425,000
TOTAL . £	4,692,557	...	4,692,557
Grand Total . £	4,692,557	28,860,894	33,553,451

N.—Exp. not charged to Revenue

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

PARTICULARS.	INDIA, GENERAL: Buildings and Roads: Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair	Rajputana: Buildings and Roads.	Rajputana: Irrigation.	Rajputana: Total.	No. of Items.
DIRECTION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.									
Director-General and Assistant . . .	8,800	...	...	...	...	...	...	...	1
Chief Engineer and Assistants . .	2,707	...	...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	3
Office Establishment	5,407	...	48	...	...	...	...	...	4
Travelling Allowances	594	...	...	...	...	...	...	...	5
Office Expenses	1,119	...	...	...	...	...	...	...	6
Local Allowances	10	...	...	...	...	...	...	...	7
TOTAL . Rx.	18,637	...	48	...	...	...	...	...	8
Superintending Engineers.									
Superintending Engineers and Assistants .	13,733	...	...	...	...	2,212	...	2,212	9
Upper and Lower Subordinates . . .	30	...	...	...	...	...	...	..	10
Office and Petty Establishment . .	5,704	...	134	...	...	1,788	...	1,788	11
Travelling Allowances	1,535	...	...	...	...	367	...	367	12
Office Expenses	2,032	...	...	...	...	...	...	...	13
Local Allowances	144	...	...	...	...	...	...	...	14
TOTAL . Rx.	23,178	...	134	...	...	4,367	...	4,367	15
TOTAL DIRECTION . Rx.	41,815	...	182	...	...	4,367	...	4,367	16
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers . . .	75,768	2,966	1,140	...	...	1,612	...	1,612	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers . .	35,769	1,030	523	...	1,320	1,285	...	1,285	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	9,690	1,002	290	...	...	698	...	698	19
Petty Establishment	7,217	785	73	...	...	99	...	99	20
Office ditto	23,866	949	508	...	...	1,148	...	1,148	21
Medical ditto	...	...	...	...	...	...	...	...	22
Local Allowances	5,256	...	...	...	...	...	...	..	23
Travelling Allowances	14,863	1,081	544	...	...	666	...	666	24
Office Expenses	8,444	204	...	...	...	...	...	...	25
Special Allowances	414	...	...	...	...	...	...	..	26
Accountants	7,135	468	182	...	...	216	...	216	27
TOTAL CONSTRUCTION . Rx.	188,422	8,485	3,260	...	1,320	5,724	...	5,724	28
ACCOUNTS.									
Examiners, and Deputy and Assistant Examiners	3,070	...	...	...	...	1,450	...	1,450	29
Accountants	3,676	...	350	...	...	605	...	695	30
Clerks and Office Servants	3,413	...	...	...	...	806	...	806	31
Travelling Allowances	413	...	...	...	...	70	...	70	32
Office Expenses	517	...	...	...	...	...	...	...	33
Local Allowances	...	...	...	...	...	...	...	...	34
TOTAL ACCOUNTS . Rx.	11,089	...	350	...	...	3,021	...	3,021	35
COLLECTION OF REVENUE	...	...	...	...	...	...	76	76	36
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS . .	...	...	...	...	...	...	...	...	37
SPECIAL ESTABLISHMENT FOR SURVEYS .	...	...	...	...	...	...	...	...	38
BARRACK DEPARTMENT	17,558	...	...	...	...	296	...	296	39
TOTAL AMOUNT AUDITED . Rx.	258,884	8,485	3,792	...	1,320	13,408	76	13,484	40
Add—Charges of other Departments and of previous year disbursed during the year	24,849	3,697	...	330	...	698	1,394	2,092	41
TOTAL . Rx.	283,733	12,182	3,792	330	1,320	14,106	1,470	15,576	42
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	*34,629*	*2,389*	*22*	...	...	*5,896*	...	*5,896*	43
GRAND TOTAL . Rx.	249,104	9,793	3,770	330	1,320	8,210	1,470	9,680	44

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1891.

Railways.)

No. of Items.	AND POLITICAL. Baluchistan. Buildings and Roads.	Irrigation.	Total.	Total. Buildings and Roads.	Irrigation.	Total.	Central Provinces. Buildings and Roads.	BURMA. Lower. Buildings and Roads.	Irrigation.	Total.	Upper. Buildings and Roads.	Irrigation.	Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	8,800	...	8,800	...	...	...	...	...	...	...		8,800	...	8,800
2	...	...	...	2,707	...	2,707	...	4,943	...	4,943	1,935	...	1,935	3,605	13,190	...	13,190
3	...	...	...	...	...	...	...	4	...	4	3	...	3	.	7	...	7
4	...	...	...	5,455	...	5,455	...	3,905	...	3,905	1,428	...	1,428	1,498	12,286	...	12,280
5	...	...	...	594	...	594	...	189	...	189	202	...	202	190	1,175	...	1,175
6	...	...	...	1,119	...	1,119	..	545	...	545	200	...	200	332	2,262	...	2,262
7	...	...	...	10	...	10	...	214	...	214	241	...	241	374	839	...	839
8	...	...	...	18,685	...	18,685	...	9,800	...	9,800	4,075		4,075	5,999	38,559	...	38,559
9	2,307	...	2,307	18,252	...	18,252	2,782	7,919	...	7,919	501	...	501	...	29,454	...	29,454
10	...	...	. .	30	...	30	...	...	...	...	114	...	114	...	144	...	144
11	1,217	...	1,217	8,843	...	8,843	2,708	2,788	...	2,788	67	...	67	...	14,406	...	14,406
12	284	...	284	2,186	...	2 186	241	864	...	864	164	...	164	...	3,455	...	3,455
13	...	...	...	2,032	...	2,032	390	637	...	637	12	...	12	...	3,071	...	3,071
14	8	...	8	152	...	152	...	570	...	570	89	...	89	...	811	...	811
15	3,816	...	3,816	31,495	...	31,495	6,121	12,778	...	12,778	947	...	947	...	51,341	...	51,341
16	3,816	...	3,816	50,180	...	50,180	6,121	22,578	...	22,578	5,022	...	5,022	5,999	89,900	...	89,900
17	5,827	1,330	7,157	87,313	1,330	88,643	11,805	15,427	...	15,427	20,873	...	20,873	9,355	144,773	1,330	146,103
18	1,369	..	1,369	41,296	...	41,296	4,929	10,379	...	10,379	11,347	...	11,347	7,012	74,963	...	74,963
19	706	..	706	12,386	...	12,386	2,816	3,411	...	3,411	3,286	...	3,286	1,986	23,885	...	23,885
20	1,849	...	1,849	10,023	...	10,023	237	148	...	148	346	...	346	1,084	11,838	...	11,838
21	2,776	...	2,776	29,247	...	29,247	3,022	5,271	...	5,271	6,166	...	6,166	4,200	47,906	...	47,906
22	.	...	. .	...	...	...	112	14	...	14	180	...	180	...	306	...	306
23	1,223	128	1,351	6,479	128	6,607	...	5,310	...	5,310	7,106	...	7,106	3,311	22,206	128	22,334
24	2,650	100	2,750	19,804	100	19,904	4,004	6,892	...	6,892	9,912	...	9,912	4,649	45,261	100	45,361
25	...	...	...	8,648	...	8,648	661	1,064	...	1,064	2,022	...	2,022	1,159	13,554	...	13,554
26	...		...	414	...	414	...	...	...	...	...	...	...	...	414	...	414
27	378	.	378	8,379	...	8,379	1,280	2,038	...	2,038	2,077	...	2,077	1,330	15,104	...	15,104
28	16,778	1,558	18,336	223,989	1,558	225,547	28,866	49,954	...	49,954	63,315	...	63,315	34,086	400,210	1,558	401,768
29	...	...	...	4,520	...	4,520	543	2,958	...	2,958	...	...	...	1,836	9,857	...	9,857
30	..	...	...	4,721		4,721	126	2,229	...	2,229	...	...	...	868	7,944	...	7,944
31	...	...	...	4,219	...	4,219	1,319	2,634	...	2,634	...	...	...	744	8,916	...	8,916
32	..	...	...	483	...	483	53	366	...	366	...	...	...	146	1,048	...	1,048
33	..	...	...	517	...	517	104	334	...	334	...	...	...	102	1,057	...	1,057
34	...	...	...	...	...	...	...	671	...	671	...	...	...	452	1,123	...	1,123
35	...	...	...	14,460	...	14,460	2,145	9,192	...	9,192	...	...	...	4,148	29,945	...	29,945
36	...	320	320	...	396	396	...	...	...	...	...	...	...	...	...	396	396
37	...	...	...	...	...	...	...	...	9,556	9,556	...	...	...	...	...	9,556	9,556
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	.	...	17,854	...	17,854	...	...	...	...	...	...	...	...	17,854	...	17,854
40	20,594	1,878	22,472	306,483	1,954	308,437	37,132	81,724	9,556	91,280	68,337	...	68,337	44,233	537,909	11,510	549,419
41	1,697	18	1,715	31,271	1,412	32,683	20	649	...	649	16,917	4,453	21,370	182	49,039	5,865	54,904
42	22,291	1,896	24,187	337,754	3,366	341,120	37,152	82,373	9,556	91,929	85,254	4,453	89,707	44,415	586,948	17,375	604,323
43	*11,610*	...	*11,610*	*54,546*	...	*54,546*	*895*	*25,025*	...	*25,025*	*5,959*	...	*5,959*	*584*	*87,009*	...	*87,009*
44	10,681	1,896	12,577	233,208	3,366	286,574	36,257	57,348	9,556	66,904	79,295	4,453	83,748	43,831	499,939	17,375	517,314

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	BROUGHT FORWARD.			BENGAL.			NORTH-WESTERN PROVINCES AND OUDH.			No. of Items.
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	
DIRECTION.										
Chief Engineer and Secretariat.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Share of Secretariat Establishment	...	...	...	...	...	...	...	...	...	1
Director General and Assistant	8,800	...	8,800	...	...	...	...	...	...	2
Chief Engineer and Assistants	13,190	...	13,190	10,680	...	10,680	5,272	6,025	11,297	3
Upper and Lower Subordinates and Petty Establishment	7	...	7	...	...	...	...	...	...	4
Office Establishment	12,286	...	12,286	10,649	...	10,649	3,463	3,407	6,870	5
Travelling allowances	1,175	...	1,175	419	...	419	978	534	1,512	6
Office expenses	2,262	...	2,262	1,886	...	1,886	1,266	1,212	2,478	7
Presidency and local allowances	839	...	839	823	...	823	...	...	...	8
Presidency house-rent	...	...	...	253	...	253	...	...	...	9
TOTAL . Rx.	38,559	...	38,559	24,710	....	24,710	10,979	11,178	22,157	10
Superintending Engineers.										
Superintending Engineers and Assistants	29,454	...	29,454	3,518	6,290	9,808	5,350	5,716	11,066	11
Upper and Lower Subordinates	144	...	144	...	...	...	...	...	..	12
Office and Petty Establishments	14,406	...	14,406	2,257	3,073	5,330	1,939	2,410	4,349	13
Travelling allowances	3,455	...	3,455	403	407	810	755	625	1,380	14
Office expenses	3,071	...	3,071	...	348	348	363	590	953	15
Local allowances	811	...	811	29	1	30	...	...	...	16
Presidency house-rent	...	...	...	157	76	233	...	...	...	17
TOTAL . Rx.	51,341	...	51,341	6,364	10,195	16,559	8,407	9,341	17,748	18
TOTAL DIRECTION . Rx.	89,900	...	89,900	31,074	10,195	41,269	19,386	20,519	39,905	19
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	144,773	1,330	146,103	13,914	23,559	37,473	27,090	33,576	60,666	20
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	74,963	...	74,963	10,283	12,477	22,760	12,515	6,358	18,873	21
Lower Subordinates	23,885	...	23,885	2,031	7,208	9,239	4,466	7,372	11,838	22
Petty Establishment	11,838	...	11,838	1,127	3,323	4,450	1,490	6,728	8,218	23
Office ditto	47,906	...	47,906	6,242	9,510	15,752	11,200	8,079	19,279	24
Medical ditto	306	...	306	474	876	1,350	...	821	821	25
Presidency and local allowances	22,206	128	22,334	783	375	1,158	...	...	...	26
Travelling allowances	45,261	100	45,361	6,564	9,759	16,323	13,825	11,527	25,352	27
Presidency house-rent	...	...	...	274	162	436	...	...	...	28
Office expenses	13,554	...	13,554	...	2,100	2,100	2,174	3,293	5,467	29
Special charges and allowances	414	...	414	...	...	...	...	...	...	30
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	31
Contribution to canal establishment in Ferozepore District	...	...	...	...	—	...	...	...	...	32
Accountants	15,104	...	15,104	1,441	2,045	3,486	..	3,087	3,087	33
TOTAL CONSTRUCTION . Rx.	400,210	1,558	401,768	43,133	71,394	114,527	72,760	80,841	153,601	34
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	9,857	...	9,857	2,748	...	2,748	2,418	1,746	4,164	35
Accountants	7,944	...	7,944	3,672	...	3,672	1,998	1,066	3,064	36
Clerks and office servants	8,916	...	8,916	3,635	...	3,635	3,748	1,396	5,144	37
Travelling allowances	1,048	...	1,048	485	...	485	224	132	356	38
Office expenses	1,057	...	1,057	...	...	...	255	131	386	39
Local allowances	1,123	...	1,123	451	...	451	...	...	...	40
Presidency house-rent	...	...	...	431	...	431	...	...	...	41
TOTAL ACCOUNTS . Rx.	29,945	...	29,945	11,422	...	11,422	8,643	4,471	13,114	42
INSPECTORS OF LOCAL WORKS	...	...	...	9,763	..	9,763	...	...	...	43
COLLECTION OF REVENUE	...	396	396	...	22,093	22,093	...	37,485	37,485	44
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	9,556	9,556	...	10,909	10,909	...	2,477	2,477	45
SPECIAL ESTABLISHMENT FOR SURVEYS	...	...	...	...	589	589	...	...	...	46
BARRACK DEPARTMENT	17,854	...	17,854	...	...	...	...	...	...	47
THOMASON COLLEGE AND ROORKEE WORK-SHOPS	...	...	...	...	...	...	19,120	...	19,120	48
TRAFFIC	.	...	...	...	...	...	...	...	...	49
TOTAL AMOUNT AUDITED . Rx.	537,909	11,510	549,419	95,392	115,180	210,572	119,909	145,793	265,702	50
Add—Charges of other departments and of previous year disbursed during the year	49,039	5,865	54,904	16,503	13,673	30,176	137	...	137	51
TOTAL . Rx.	586,948	17,375	604,323	111,895	128,853	240,748	120,046	145,793	265,839	52
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*87,009*	...	*87,009*	*25,492*	*18,167*	*43,659*	...	(*a*) *72*	*72*	53
GRAND TOTAL . Rx.	499,939	17,375	517,314	86,403	110,686	197,089	120,046	145,721	265,767	54

(*a*) Contribution.

Public Works Department, during the Year ended 31st March 1891 —*continued.*

Railways.)

No. of Items.	PUNJAB.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.	Buildings and Roads.	Irrigation.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	4,284	3,758	8,042	4,284	3,758	8,042
2	...	...	...	. .	...	...	...	...	...	8,800	...	8,800
3	6,280	3,766	10,046	8,822	...	8,822	...	...	...	44,244	9,791	54,035
4	...	...	...	...	...	...	180	826	1,006	187	826	1,013
5	5,960	4,390	10,350	6,511	...	6,511	3,397	1,903	5,300	42,266	9,700	51,966
6	772	420	1,192	453	...	453	91	697	788	3 888	1,651	5,530
7	...	...	...	1,365	...	1,365	...	621	621	6,779	1,833	8,612
8	...	...	...	...	...	...	238	...	238	1,900	...	1,900
9	...	...	...	...	...	...	93	...	93	346	...	346
10	13,012	8,576	21,588	17,151	...	17,151	8,283	7,805	16,088	112,694	27,559	140,253
11	6,559	7,965	14,524	12,955	...	12,955	5,328	...	5,328	63,164	19,971	83,135
12	...	239	239	...	...	...	937	...	937	1,081	239	1,320
13	3,446	3,892	7,338	5,688	...	5,688	1,385	...	1,385	29,121	9,375	38,496
14	821	624	1,445	1,166	...	1,166	725	...	725	7,325	1,656	8,981
15	...	...	...	468	...	468	...	...	...	3,902	938	4,840
16	...	...	...	...	...	...	120	...	120	960	1	961
17	...	...	...	...	...	...	103	...	103	260	76	336
18	10,826	12,720	23,546	20,277	...	20,277	8,598	...	8,598	105,813	32,256	138,069
19	23,838	21,296	45,134	37,428	...	37,428	16,881	7,805	24,686	218,507	59,815	278,322
20	25,145	42,255	67,400	45,749	2,690	48,439	26,202	19,086	45,288	282,873	122,496	405,369
21	8,683	11,544	20,227	40,965	556	41,521	20,622	10,859	31,481	168,031	41,794	209,825
22	6,882	9,603	16,485	2,069	136	2,205	4,558	4,069	8,627	43,891	28,388	72,279
23	2,060	7,205	9,265	20,118	} 2,331	} 41,667	1,636	1,737	3,373	38,269	} 61,812	} 204,197
24	9,372	15,519	24,891	19,218			10,178	7,380	17,558	104,116		
25	17	1,729	1,746	...	...	...	54	132	186	851	3,558	4,409
26	...	...	...	...	...	...	1,213	...	1,213	24,202	503	24,705
27	8,150	11,783	19,933	19,097	622	19,719	11,339	9,800	21,139	104,236	43,591	147,827
28	...	...	...	...	...	...	460	...	460	734	162	896
29	...	...	...	4,151	183	4,334	...	...	...	19,879	5,576	25,455
30	117	...	117	...	...	...	...	94	94	531	94	625
31	...	...	...	...	...	...	...	...	...	...	...	...
32	220	...	220	...	...	...	...	...	...	220	...	[illegible]
33	1,635	2,519	4,154	3,875	...	3,875	2,600	2,081	4,681	24,655	9,732	34,387
34	62,281	102,157	164,438	155,242	6,518	1,61,760	78,862	55,238	134,100	812,488	317,706	1,130,194
35	3,264	...	3,264	3,264	...	3,264	3,004	...	3,004	24,555	1,746	26,301
36	3,005	...	3,005	5,192	...	5,192	2,999	...	2,999	24,810	1,066	25,876
37	2,566	...	2,566	2,950	...	2,950	3,947	...	3,947	25,762	1,396	27,158
38	178	...	178	90	...	90	1,560	...	1,560	3,585	132	3,717
39	...	...	...	232	...	232	...	...	...	1,544	131	1,675
40	...	...	...	...	...	...	489	...	489	2,063	...	2,063
41	...	...	...	...	...	...	280	...	280	711	...	711
42	9,013	...	9,013	11,728	...	11,728	12,279	...	12,279	83,030	4,471	87,501
43	...	...	...	...	...	...	...	...	...	9,763	...	9,763
44	...	38,004	38,004	...	...	...	807	2,427	3,234	807	100,405	101,212
45	...	105	105	...	151,741	151,741	...	299	299	...	175,087	175,087
46	...	420	420	...	...	...	...	438	438	...	1,447	1,447
47	...	...	...	...	...	...	...	...	...	17,854	...	17,854
48	...	...	...	...	...	...	...	...	...	19,120	...	19,120
49	...	...	...	...	...	...	154	...	154	154	...	154
50	95,132	161,982	257,114	204,398	158,259	362,657	108,983	66,207	175,190	1,161,723	658,931	1,820,654
51	183	8,998	9,181	2,075	...	2,075	18,934	12,199	31,133	86,871	40,735	127,606
52	95,315	170,980	266,295	206,473	158,259	364,732	127,917	78,406	206,323	1,248,594	699,666	1,948,260
53	*11,721*	*23,275*	*34,996*	*157,419*	...	*157,419*	*16,118*	*16,315*	*32,433*	*297,759*	*57,829*	*355,588*
54	83,594	147,705	231,299	49,054	158,259	207,313	111,799	62,091	173,890	950,835	641,837	1,592,672

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 208.	INDIA— Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works .	...	...	...	...	...	...	...	1
Repairs . .	109	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	137	...	...	...	...	...	1,633	3
Repairs .		...	...	...	...	...	...	4
Ditto Revenue . Original Works		...	...	...	...	...	326	5
Repairs . .		...	...	...	...	...	3,629	6
Minor Works and Navigation and Agricultural. Original Works	137 to 139	...	...	...	...	...	30	7
Repairs . .		...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . Original Works	151	460,928	2,250	3,434	893	—*176*	6,732	9
Repairs . .		249,452	9,112	6,272	813	1,490	10,345	10
Provincial . . . . Original Works	153	...	...	...	...	...	...	11
Repairs . .		...	...	...	...	...	...	12
Incorporated Local . . Original Works	Do.	...	..	1,148	...	...	69	13
Repairs . .		...	...	812	...	...	1,078	14
Special Defence Works	188 & 189	442,160	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	126 & 127	...	...	...	...	...	...	16
Repairs . .		...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	205 to 206	...	...	...	...	...	...	18
Repairs .		...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . . Rx.		1,152,540	11,362	11,666	1,706	1,314	23,842	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	109	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	137	...	...	...	...	...	405	22
Minor Works and Navigation, Revenue Establishment		...	...	...	...	...	1,058	23
Minor Works and Navigation and Agricultural Establishment	137 to 139	...	...	...	...	...	7	24
BUILDINGS AND ROADS.								
Imperial Establishment	151	196,245	9,793	3,285	330	1,320	8,095	25
Provincial Ditto	153	...	...	...	...	...	...	26
Incorporated Local Ditto	Do.	...	...	485	...	...	115	27
Special Defence Works Ditto . . .	188 & 189	52,859	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	126 & 127	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	205 to 207	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		249,104	9,793	3,770	330	1,320	9,680	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		249,104	9,793	3,770	330	1,320	9,680	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		21·61	86·19	32·32	19·34	100·45	40·60	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1891.

Railways).

No. of Items.	GENERAL. Baluchistan Agency.	TOTAL.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	946	2,838	36,892	18,307	58,983
2	...	...	...	...	...	...	...	...	...	...	...	...
3	1,534	3,167	...	...	...	...	12,159	1,386	786	21,896	32,438	71,832
4	...	...	...	...	...	...	...	...	...	...	...	
5	...	326	...	...	...	...	3,668	1,945	5,125	5,421	27	16,512
6	1,114	4,743	...	...	...	...	21,864	6,001	25,349	26,286	37,768	122,011
7	...	30	...	10,253	28,856	...	11,123	5,502	1,700	73,848	35,339	166,651
8	...	...	...	13,418	10,857	...	49,775	969	2,409	148,056	54,734	280,218
9	13,654	487,715	2,234	299,791	17,515	11,495	63,069	6,524	45,672	4,755	18,507	957,277
10	14,743	292,227	542	44,438	16,234	6,668	13,906	7,873	21,067	6,518	16,390	425,863
11	...	...	93,791	...	92,856	44,666	175,584	95,395	114,361	164,061	180,231	960,945
12	...	...	41,440	...	59,600	33,272	105,600	126,603	109,017	36,654	127,866	640,052
13	...	1,217	20,902	5,795	14,543	21,395	...	91,319	28,506	2,482	35,465	221,624
14	...	1,890	2,782	659	6,472	21,443	...	79,099	59,400	3,453	50,108	225,306
15	...	442,160	...	...	16,494	...	...	...	...	...	...	458,654
16	...	...	...	...	...	...	326	26,280	16,930	16,247	2,143	61,926
17	...	...	...	...	...	...	62,752	96,820	91,938	53,854	22,044	327,408
18	...	...	...	...	...	...	41,185	42,900	186,566	121,731	6,530	398,912
19	...	...	...	...	...	...	...	...	...	...	...	...
20	31,045	1,233,475	161,691	374,354	263,427	138,939	561,011	589,562	711,664	722,154	637,897	5,394,174
21	...	...	...	...	...	...	...	195	652	8,204	6,167	15,218
22	896	1,301	...	...	...	...	4,377	318	223	4,938	6,358	17,515
23	1,000	2,058	...	...	...	...	13,460	8,318	22,917	8,313	8,530	63,596
24	...	7	...	4,453	9,556	...	22,919	1,393	4,840	64,282	28,513	135,963
25	10,681	229,749	544	77,982	6,766	4,049	14,215	3,310	14,976	2,583	7,558	361,732
26	...	...	35,711	...	43,458	35,558	72,188	77,316	57,048	43,623	93,199	458,101
27	...	600	2	1,313	4,833	4,224	...	39,420	11,570	2,848	11,042	75,852
28	...	52,859	...	...	2,291	...	...	...	...	...	...	55,150
29	...	...	...	...	...	...	63,179	128,407	93,385	45,924	11,020	341,915
30	...	...	...	...	...	...	6,751	7,090	25,688	26,598	1,503	67,630
31	12,577	286,574	36,257	83,748	66,904	43,831	197,089	265,767	231,299	207,313	173,890	1,592,672
32	...	...	...	...	...	...	...	*19,120*	...	...	...	*19,120*
33	12,577	286,574	36,257	83,748	66,904	43,831	197,089	246,647	231,299	207,313	173,890	1,573,552
34	40·51	23·23	22·42	22·37	25·40	31·55	35·13	41·83	32·50	28·71	27·26	29·17

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st (Excluding

PARTICULARS.	India—General. Director General, Military Works.	India—General. Central India.	India—General. Coorg.	India—General. Hyderabad.	India—General. Rajputana. Buildings and Roads.	India—General. Rajputana. Irrigation.	India—General. Rajputana. Total.	India—General. Biluchistan Agency. Buildings and Roads.	India—General. Biluchistan Agency. Irrigation.	India—General. Biluchistan Agency. Total.	Central Provinces. Buildings and Roads.	Burma. Lower. Buildings and Roads.	Burma. Lower. Irrigation.	Burma. Lower. Total.	Burma. Upper. Buildings and Roads.	Burma. Upper. Irrigation.	Burma. Upper. Total.	No. of Items.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	888	20	8	...	...	...	...	373	...	373	116	3	...	3	1,177	...	1,177	1
Machinery, including navigation plant	152	30	17	...	...	...	...	...	...	...	3	342	...	342	235	...	235	2
Tools	2,501	6	227	...	450	...	450	595	...	595	244	1,571	...	1,571	1,747	...	1,747	3
Plant	...	...	...	...	...	...	...	317	...	317	3,476	1,393	...	1,393	1,465	...	1,465	4
Office furniture	939	42	...	...	...	...	...	215	...	215	76	65	...	65	1,242	...	1,242	5
Camp equipage	90	...	24	...	...	...	...	136	...	136	...	...	...	...	57	...	57	6
Live-stock	...	1	...	...	...	...	...	—1	...	—1	...	...	...	...	236	...	236	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	160	160	...	...	...	...	...	2,075	2,075	...	318	318	9
TOTAL NEW SUPPLIES Rx.	4,570	99	276	...	450	160	610	1,635	...	1,635	3,915	3,374	2,075	5,449	6,159	318	6,477	10
Repairs and carriage	3,629	401	84	...	75	43	118	574	23	597	298	508	...	508	358	...	358	11
TOTAL	8,199	500	360	...	525	203	728	2,209	23	2,232	4,213	3,882	2,075	5,957	6,517	318	6,835	12
Add—Charges by other Departments	1,918	...	...	21	67	...	67	56	...	56	...	58	...	58	...	...	...	13
Deduct—Ditto	1,290	150	1	...	50	...	50	797	...	797	154	59	...	59	337	...	337	14
GRAND TOTAL Rx.	8,827	350	359	21	542	203	745	1,468	23	1,491	4,059	3,881	2,075	5,956	6,180	318	6,498	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION—(*Imperial, Provincial, and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	25	25	...	...	...	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	177	177	...	23	23	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	1	1	...	...	...	...	...	2,075	2,075	...	318	318	19
BUILDINGS AND ROADS—																		
Imperial	6,363	350	330	21	525	...	525	1,468	...	1,468	36	242	...	242	6,086	...	6,086	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,023	3,109	...	3,109	...	...	...	21
Incorporated Local	...	...	29	...	17	...	17	...	...	...	...	315	...	315	94	...	94	22
Special Defence Works	2,464	...	...	...	...	...	...	...	...	...	...	215	...	215	...	...	...	23
IRRIGATION—(*Imperial, Provincial, and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, AS ABOVE Rx.	8,827	350	359	21	542	203	745	1,468	23	1,491	4,059	3,881	2,075	5,956	6,180	318	6,498	26

* Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1891.

Railways.)

No. of Items.	ASSAM. Buildings and Roads.	BENGAL. Buildings and Roads.	BENGAL. Irrigation.	BENGAL. TOTAL.	N.-W. PROVINCES AND OUDH. Buildings and Roads.	N.-W. PROVINCES AND OUDH. Irrigation.	N.-W. PROVINCES AND OUDH. TOTAL.	PUNJAB. Buildings and Roads.	PUNJAB. Irrigation.	PUNJAB. TOTAL.	MADRAS. Buildings and Roads.	MADRAS. Irrigation.	MADRAS. TOTAL.	BOMBAY. Buildings and Roads.	BOMBAY. Irrigation.	BOMBAY. TOTAL.	GRAND TOTAL. Buildings and Roads.	GRAND TOTAL. Irrigation.	GRAND TOTAL. TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	32	256	...	256	1,215	450	1,665	318	...	318	1,062	...	1,062	518	...	518	5,986	450	6,436
2	28	636	2,034	2,670	1,001	...	1,001	1,868	114	1,982	1,104	1,305	2,409	1,432	...	1,432	6,848	3,453	10,301
3	933	2,199	...	2,199	1,053	...	1,053	2,252	...	2,252	878	...	878	3,096	...	3,096	17,752	...	17,752
4	...	79	...	79	24	...	24	. .	*—9,702*	*—9,702*	175	...	175	417	...	417	7,346	*—9,702*	*—2,356*
5	33	94	...	94	643	...	643	289	...	289	...	...	...	48	...	48	3,086	...	3,086
6	15	...	...	...	156	...	156	2	...	2	55	...	55	82	...	82	617	...	617
7	...	...	...	...	...	...	...	14	...	14	...	...	...	...	...	...	250	...	250
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	1,198	1,198	...	1,904	1,904	...	16,149	16,149	...	10,080	10,080	...	1,547	1,547	...	33,431	33,431
10	1,041	3,264	3,232	6,496	4,092	2,354	6,446	4,743	6,561	11,304	3,274	11,385	14,659	5,593	1,547	7,140	42,485	27,632	70,117
11	205	2,321	11,337	13,658	497	1,201	1,698	585	2,359	2,944	1,640	10,635	12,275	1,620	627	2,247	12,795	26,225	39,020
12	1,246	5,585	14,569	20,154	4,589	3,555	8,144	5,328	8,920	14,248	4,914	22,020	26,934	7,213	2,174	9,387	55,280	53,857	109,137
13	...	207	...	207	...	...	...	183	...	183	...	...	...	448	...	448	2,958	...	2,958
14	38	158	...	158	—2	...	—2	1,038	5,799	6,837	2,516	...	2,516	212	337	549	6,798	6,136	12,934
15	1,208	5,634	14,569	20,203	4,591	3,555	8,146	4,473	3,121	7,594	2,398	22,020	24,418	7,449	1,837	9,286	51,440	47,721	99,161
16	...	...	...	...	...	—2	—2	...	—5	—5	...	404	404	...	120	120	...	517	517
17	...	...	1,679	1,679	...	...	...	...	...	...	...	*—267*	*—267*	...	92	92	...	1,529	1,529
18	...	...	3,087	3,087	...	124	124	...	452	452	...	218	218	...	222	222	...	4,303	4,303
19	...	...	464	464	...	...	...	...	92	92	...	2,652	2,652	...	877	877	...	6,479	6,479
20	264	871	...	871	216	...	216	*—163*	...	*—163*	168	...	168	482	...	482	17,259	...	17,259
21	600	4,763	...	4,763	2,875	...	2,875	4,006	...	4,006	1,534	...	1,534	5,702	...	5,702	26,612	...	26,612
22	344	...	...	...	1,500	...	1,500	630	...	630	696	...	696	1,265	...	1,265	4,890	...	4,890
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,679	...	2,679
24	...	...	7,989	7,989	...	3,024	3,024	...	1,963	1,963	...	9,085	9,085	...	424	424	...	22,485	22,485
25	...	...	1,350	1,350	...	409	409	...	619	619	...	9,928	9,928	...	102	102	...	12,408	12,408
26	1,208	5,634	14,569	20,203	4,591	3,555	8,146	4,473	3,121	7,594	2,398	22,020	24,418	7,449	1,837	9,286	51,440	47,721	99,161

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1890-91.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 118,879,242. Disbursements *Rx.* 114,602,431.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	218	6,895,075	694,568	+6,200,507(*a*)
P. Unfunded Debt.	76	Special Loans . . .	220	...	809	
"	77	Treasury Notes	220	1,500	2,800	+ 595,430
"	78	Deposits of Service Funds . .	220	129,593	85,674	
"	79	Savings Bank Deposits . . .	222	3,482,396	2,928,776	
Q. Deposits and Advances.	68	Provincial Balances	194	169,981	368,608	
"	89	Appropiation for reduction of Debt .	250	520,029	...	
"	80	Excluded Local Funds . . .	222	701,017	731,118	
"	81	Political and Railway Funds . .	223	241,584	231,040	
"	82	Departmental and Judicial Deposits .	223	15,004,381	15,009,541	+ 1,051,693
"	For these Accounts *vide* Appendix A.	Advances		16,310,339	16,319,450	
"		Suspense Account		166,073	166,862	
"		Exchange on Remittance Accounts .		168,615	...	
"		Miscellaneous		655,673	59,380	
R. Loans to Native States, and Presidency Corporation.	83	Advances, Repayments, and Balances	228	87,933	544,301	— 456,368
R. R. Provincial Advances and Loan Account.	83A	Ditto ditto .	230	235,331	511,023	— 275,692
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	238	1,433,802	4,088,018	— 2,654,216
T. Remittances .		Inland Money Orders . . .		16,484,723	16,485,629	
"	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		...	33,310	
"		Other Departmental Accounts . .		260,656	258,084	
"		Remittances between Civil Treasuries and Departments		18,747,860	18,813,574	— 122,278
	85	Remittance Account between England and India	240	1,061,953	1,086,873	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	242	15,969,034	14,471,699	
V. Cash Balance .	87	Distribution Statement . . .	243	20,151,694	21,711,294	
		TOTAL .		118,879,242	114,602,431	

(*a*) Net figure carried to account No. 1 is 6,293,714. The difference of 93,207 represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*j*) on page 219.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1891, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1890.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1891.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ „ Transfer Loan of 1878	1,181,980	...	...	1,181,980	...	390,650	791,330
Transfer Loan of 1879, 4½ per Cent. portion	19,298,333	...	101,490	19,399,823	6	7,682,970	11,716,847
„ 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	(a)755,093	...	...	755,093	66	24,105	730,922
4 „ „ 1835-36	1,939,820	...	...	1,939,820	...	101,030	1,838,790
4 „ „ 1842-43	24,378,680	...	1,709,730	26,088,410	150	215,890	25,872,370
4 „ „ 1854-55	(a)6,144,670	(b)60	8,207,990	14,352,720	450	775,230	13,577,040
4 „ Transfer Loan, 1st May 1865	35,480,306	(c)15	702,705	36,183,026	5	1,109,540	35,073,481
Reduced 4 per Cent. Loan of 1879	7,283,410	...	...	7,283,410	...	416,400	6,867,010
4 per Cent. Promissory Notes for Mysore Family	52,576	...	...	52,576	...	...	52,576
4 „ Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 „ East Indian Railway Commuted Stock	8,350	...	...	8,350	...	2,550	5,800
4 „ Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
3½ „ Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	102,597,698	75	10,721,915	113,319,688	677	10,718,365	102,600,646
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	3,330	...	...	3,330	200	...	3,130
5 „ „ 1856-57	(a)6,380	...	...	6,380	470	...	5,910
5 „ „ 1825-26	4,939	...	...	4,939	...	...	4,939
5 „ „ 1841-42	2,240	...	...	2,240	...	...	2,240
5 „ „ 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 „ „ 1828-29	672	...	...	672	...	...	672
4 „ Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ „ „ of 1870	28,560	...	...	28,560	3,870	1,580	23,110
4½ „ Nagpore-Raipore Railway Debenture Loan	(d) 4,275	...	...	4,275	...	500	3,775
4 „ Ghazipur-Dildarnagar Railway „	(d) 12,040	...	...	12,040	9,710	...	2,330
TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	72,350	...	...	72,350	14,250	2,080	56,020
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,780	...	...	1,780	...	60	1,720
4 „ Cawnpore-Farukhabad „ „	2,100	...	...	2,100	...	210	1,890
4 „ Cawnpore and Achneyra „ „	8,400	...	270	8,670	...	2,200	6,470
4 „ Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	73,750	...	2,200	75,950	...	...	75,950
TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	2,470	88,500	...	2,470	86,030

	1st April 1890.		31st March 1891.	
Debt bearing Interest:				
In India . . . . . . Rx.	102,689,515		102,690,535	
In England . . . . . £	98,045,728		104,347,521	
		200,735,243		207,038,056
Debt not bearing Interest:				
In India . . . . . . Rx.	72,350		56,020	
In England . . . . . £	146,663		60,687	
		219,013		116,707
		200,954,256		207,154,763

Government Stock Notes Bearing Interest. 4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Assam	180	...	...	180	1	...	179
Bengal	755	...	...	755	215	200	340
N.-W. P. and Oudh	(e)336	...	...	336	20	70	246
Punjab	581	...	...	581	50	300	231
Madras	955	...	...	955	114	370	471
Bombay	2,980	...	...	2,980	58	530	2,392
Total Government Stock Notes . Rx.	5,787	...	...	5,787	458	1,470	3,859
Total Debt in India . Rx.	102,761,865	75	10,724,385	113,486,325	15,385	10,724,385	102,746,555
IN ENGLAND. Bearing Interest.							
India 3½ per Cent. Stock	64,391,333	...	...	64,391,333	{ (f)83,700 (g)9,507 }	...	64,298,126
" 3 " Stock	23,455,079	(h)5,400,000	...	28,855,079	...	...	28,855,079
" 3½ " Debentures	3,000,000	...	...	3,000,000	...	...	3,000,000
" 3½ " Debentures	2,000,000	...	...	2,000,000	...	...	2,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oudh and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
" " " Debentures	3,030,300	...	...	3,030,300	500,000	...	2,530,300
South Indian Railway Debenture Stock	...	(i)425,000	...	425,000	...	...	425,000
" " " Debentures	...	(i)1,070,000	...	1,070,000	...	...	1,070,000
Total Debt in England bearing Interest . £	98,045,728	6,895,000	...	104,940,728	593,207	...	104,347,521
Not bearing Interest.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	11,274	...	...	11,274	1,306	...	9,968
India 4 per Cent. Stock	114,372	...	...	114,372	84,670	...	29,702
East Indian Railway Debentures	100	...	...	100	...	...	100
Total Debt in England not bearing Interest . £	146,663	...	...	146,663	85,976	...	60,687
Total Debt in England . £	98,192,391	6,895,000	...	105,087,391	679,183	...	104,408,208
Total Debt .	200,954,256	6,895,075	10,724,385	218,573,716	(j)694,568	10,724,385	207,154,763
Classification of the Debt.							
Permanent Debt, exclusive of that for Railways and Irrigation	79,408,253	8,178,344	10,724,385	92,310,982	694,568	(k)14,180,232	77,436,182
For Railways	94,637,223	4,716,731	2,876,971	102,230,925	...	...	(l)102,230,925
For Irrigation	26,908,780	...	578,876	27,487,656	...	...	27,487,656
Total .	200,954,256	6,895,075	14,180,232	222,029,563	694,568	14,180,232	207,154,763

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (a) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	India Debt issued in redemption of: £328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,641 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	Total.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, Rx1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
India Debt created and issued £	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India Debt purchased and cancelled to 31st March 1890: India 4 and 3½ per cent. Stocks	377,838	1,417	13,333	1,168	112,021	505,777
(f) India Debt purchased and cancelled during the year ended 31st March 1891:						
India 3½ per cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	36,343	218	3,047	130	26,342	} 83,700
India 3½ per cent. Stock purchased with £18,847, being Interest on the amounts standing to the credit of the Funds	13,110	51	402	30	3,928	
India Debt purchased and cancelled £	427,291	1,686	16,872	1,337	142,291	589,477
Balance of India Debt issued as above, outstanding on 31st March 1891. { India 3½ per cent. Stock* £12,329,480; India 4 per cent. Rupee Debt 10,675; India 3 per cent. Stock 248,548 } £	7,149,734	79,079	524,183	66,377	4,769,330	12,588,703

* India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(a) Exceeds the closing balance of last year's account for corrections since made.
(b) Owing to the issue of Rx. 560 of 4 per cent Debt in exchange for a 4½ per cent. Debenture for Rx. 500 of the Nagpur and Raipur Railway Loan, in accordance with the terms of such Debenture.
(c) Difference received in Cash to make up an even hundred.
(d) Shown in last year's accounts under Provincial Debenture Loans bearing interest transferred to Loans not bearing interest, as it was under discharge in 1890-91.
(e) Includes Rx. 314 shown against "India" in last year's Accounts.
(f) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £10,132 towards the redemption of Debt incurred in excess of money raised.
(h) Stock created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, in order to provide £1,661,924 for advances to Railway Companies £500,000 for discharge of Oudh and Rohilkund Railway Debentures, and £3,197,557 for the purchase of the South Indian Railway.
(i) Liabilities incurred in the purchase of the South Indian Railway on 31st December 1890.

(j) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	Total.
Under Permanent Debt Discharged	15,385	585,976	601,361
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,690,632 under "Railway Revenue Account" (see also Sinking Fund Account on this page)	...	49,722	49,722
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,708	3,708
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.	...	30,270	30,270
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £8,312 is charged to Interest on Debt	...	7,799	7,799
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do. do. £1,820 is charged to State Railways Interest on Debt	...	1,708	1,708
	15,385	679,183	694,568

(k) Includes £2,876,971 transferred to Debt for Railways and £578,876 for Irrigation.
(l) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £309,656, the discount involved in raising the money for the purchase of the Oudh and Rohilkund Railway in 1888-89 and of the South Indian Railway in 1890-91.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1891.
INDIA:	Rx.	Rx.	Rx.	Rx.	Rx.
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,465	...	356,465	255	356,210
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,944	...	169,944	20	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry bearing Interest (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,667,324	...	1,667,324	275	1,667,049
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	534	91,155
GRAND TOTAL . Rx.	1,780,403	...	1,780,403	809	1,779,594

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1891.

INDIA.	Balance, 1st April 1890.	Issues in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	Rx.	Rx.	Rx.	Rx.
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent.	8,462	1,500	9,962	2,800	7,162
TOTAL . Rx.	43,232	1,500	44,732	2,800	41,932

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Repayments in 1890-91.	Balance, 31st March 1891.
INDIA:	Rx.	Rx.	Rx	Rx.	Rx.
Uncovenanted Service Family Pension Fund	1,098,788	114,857	1,213,645	78,097	1,135,548
Miscellaneous Service Funds	(a)259	12	271	3	268
TOTAL . Rx.	1,099,047	114,869	1,213,916	78,100	1,135,816
MADRAS:					
Apothecaries' Fund	11,024	3,504	14,528	2,969	11,559
BOMBAY:					
Uncovenanted Service Family Pension Fund	120,010	11,220	131,230	4,605	126,625
GRAND TOTAL . Rx	1,230,081	129,593	1,359,674	85,674	1,274,000

(a) Differs from the closing balance of the last year's account by Rx. 1 for correction since made.

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Repayments in 1890-91.	Balance, 31st March 1891.
BANK ACCOUNTS.	Rx.	Rx.	Rx.	Rx.	Rx.
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	233,132	80,845	313,977	77,593	236,384
Madras	58,505	17,906	76,411	23,717	52,694
Bombay	(a)734,383	158,030	892,413	165,801	726,612
TOTAL . Rx.	1,026,020	256,781	1,282,801	267,111	1,015,690
POST OFFICE SAVINGS BANKS:					
India	363,727	173,823	537,550	138,802	398,748
Central Provinces	212,672	103,434	316,106	80,352	235,754
Burma	(a)191,517	185,644	377,161	130,108	247,053
Assam	130,714	69,303	200,017	52,071	147,946
Bengal	1,413,018	737,060	2,150,078	611,939	1,538,139
North-Western Provinces and Oudh	(a)656,498	325,221	981,719	306,292	675,427
Punjab	511,131	262,223	773,354	232,235	541,119
Madras	578,196	361,767	939,963	344,959	595,004
Bombay	1,812,203	676,551	2,488,754	521,203	1,967,551
TOTAL . Rx.	5,869,676	2,895,026	8,764,702	2,417,961	6,346,741
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	76,911	20,948	97,859	9,851	88,008
Central Provinces	8,469	2,725	11,194	2,542	8,652
Burma	14,805	7,339	22,144	3,316	18,828
Assam	368	170	538	51	487
Bengal	57,200	27,785	84,985	16,620	68,365
North-Western Provinces and Oudh	39,552	10,753	50,305	4,676	45,629
Punjab	163,370	45,051	208,421	27,040	181,381
TOTAL . Rx.	360,675	114,771	475,446	64,096	411,350
CIVIL ENGINEERS' PROVIDENT FUND					
Government of India	133,414	39,979	173,393	10,260	163,133
REGIMENTAL SAVINGS BANKS:					
Bengal Army	88,165	80,825	168,990	93,487	75,503
Madras Army	24,799	32,006	56,805	31,546	25,259
Bombay Army	29,118	24,466	53,584	29,018	24,566
TOTAL . Rx.	142,082	137,297	279,379	154,051	125,328
TOTAL BANK ACCOUNTS . Rx.	7,531,867	3,443,854	10,975,721	2,913,479	8,062,242
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	3,098	14,162	17,260	1	17,259
HINDU FAMILY ANNUITY FUND:					
Government of India	3,994	4,963	8,957	1,206	7,751
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	7,211	1,153	8,364	317	8,047
LOCAL FUND PENSION FUND:					
Bombay	4,835	3,763	8,598	2,389	6,209
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	*—44*	1,988	1,944	1,918	26
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	(a)72	14	86	9	77
Bombay	(a)22,129	90	22,219	102	22,117
	41,295	26,133	67,428	5,942	61,486
Carried over . Rx.	7,531,867	3,443,854	10,975,721	2,913,479	8,062,242

(a) Differs from last year's figure for correction of balance since made.

No. 79.—ACCOUNTS showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS and of SPECIAL ACCOUNTS, for the Year ended 31st March 1891—*continued.*

	Balance, 1st April 1890.	Receipts, 1890-91.	TOTAL.	Repayments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	7,531,867	3,443,854	10,975,721	2,913,479	8,062,242
	41,295	26,133	67,428	5,942	61,486
POST OFFICE LIFE INSURANCE FUND.					
India	(*a*)291	328	619	...	619
Central Provinces	412	150	562	50	512
Burma	(*a*)812	560	1,372	...	1,372
Assam	(*a*)1,222	436	1,658	57	1,601
Bengal	8,392	2,917	11,309	306	11,003
North-Western Provinces and Oudh	835	515	1,350	246	1,104
Punjab	924	330	1,254	1	1,253
Madras	(*a*) 1,822	814	2,636	1,001	1,635
Bombay	1,277	655	1,932	50	1,882
	15,987	6,705	22,692	1,711	20,981
POST OFFICE DEPARTMENTAL GUARANTEE FUND.					
India	1,794	232	2,026	1	2,025
Central Provinces	1,438	206	1,644	...	1,644
Burma	718	155	873	2	871
Assam	753	108	861	...	861
Bengal	(*a*) 9,324	2,452	11,776	7,636	4,140
North-Western Provinces and Oudh	5,724	764	6,488	2	6,486
Punjab	3,194	426	3,620	1	3,619
Madras	5,050	701	5,751	1	5,750
Bombay	5,016	660	5,676	1	5,675
	33,011	5,704	38,715	7,644	31,071
TOTAL SPECIAL ACCOUNTS . Rx.	90,293	38,542	128,835	15,297	113,538
GRAND TOTAL	7,622,160	3,482,396	11,104,556	2,928,776	8,175,780

(*a*) Differs from last year's figures for correction of balance since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	16,275	66,965	83,240	62,928	20,312
Central Provinces	5,329	18,380	23,709	17,250	6,459
Burma	(*a*)25,253	79,020	104,273	71,711	32,562
Assam	994	2,885	3,879	2,858	1 021
Bengal	16,880	51,461	68,341	47,195	21,146
North-Western Provinces and Oudh	(*a*)29,587	87,517	117,104	93,096	24,008
Punjab	16,265	57,191	73,456	54,486	18,970
Madras	89,453	77,010	166,463	127,421	39,042
Bombay	102,647	260,588	363,235	254,173	109,062
TOTAL . Rx.	302,683	701,017	1,003,700	731,118	272,582

(*a*) Differs from the closing Balance of the last year's account by Rx. 1 for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
POLITICAL FUNDS.	Rx.	Rx.	Rx.	Rx.	Rx.
Bahoo Begum's Stipend Fund	41,684	2,508	44,192	20,626	23,566
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	990	810	1,800	926	874
Fire Insurance Fund	557	1,595	2,152	255	1,897
Guarantee and Contractors' Security Fund . .	1,184	1,744	2,928	1,087	1,841
Provident Fund	154	21,433	21,587	17,891	3,696
Sundry Deposit Fund (Ticket and Indenture Fees) .	3,959	544	4,503	522	3,981
Fine Fund	270	345	615	284	331
Shareholders' Interest Deposit Fund . . .	143	410	553	402	151
Surplus Profits Deposit Fund	—*81*	189,199	189,118	174,238	14,880
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	55,815	2,113	57,928	82	57,846
Fire Insurance Fund	11,114	2,409	13,523	3,117	10,406
Guarantee and Contractors' Security Fund . .	4,776	14,760	19,536	10,162	9,374
Madras Railway.					
Guarantee and Contractors' Security Fund . .	25,898	3,714	29,612	1,448	28,164
	104,779	239,076	343,855	210,414	133,441
TOTAL . Rx.	146,463	241,584	388,047	231,040	157,007

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1891.

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
INDIA, GENERAL.					
Civil Deposits.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue Deposits	13,311	49,621	62,932	51,512	11,420
Civil Courts' Deposits	4,388	9,435	13,823	8,538	5,285
Criminal Courts' Deposits	(*a*) 1,102	1,463	2,565	2,000	565
Personal Deposits	27,441	303,417	330,858	269,273	61,585
Municipal Funds	7,299	37,855	45,154	37,103	8,051
Forest Deposits	...	30	30	30	...
Presidency Bank Deposits	7,200	3,119	10,319	...	10,319
Renewal Fees, Government Promissory Notes .	88	579	667	581	86
Trust Interest Fund	33	492,689	492,722	492,660	62
Deposits of deceased officers and men of the Native Army	491	109	600	110	490
Colonial and Indian Exhibition for 1886-87 . .	1,957	3	1,960	1,658	302
Other Deposits.					
Military Deposits	35,623	61,903	97,526	70,207	27,319
Public Works Deposits (Buildings and Roads) .	21,852	71,394	93,246	71,626	21,620
Public Works Deposits (Irrigation) . . .	268	389	657	482	175
Public Works Deposits (Railway Capital) . .	23,435	20,653	44,088	29,289	14,799
Public Works Deposits (Railway Revenue) . .	10,425	534,724	545,149	490,242	54,907
British Postal Orders (Post Office) . . .	4,123	2,020	6,143	26	6,117
Dead Accounts Savings Bank (Post Office) . .	156	45	201	12	189
Telegraph Deposits	2,353	10,242	12,595	11,789	806
Marine Deposits	949	8,820	9,769	8,832	937
Trust Interest Account (Post Office) . . .	2	252	254	250	4
Telegraph Fine Fund	4,623	885	5 508	774	4,734
State Railway Fine Fund	3,763	359	4,122	385	3,737
Trust Interest Account (Military) . . .	253	4,959	5,212	5,153	59
Void Money Orders (Post Office) . . .	...	136	136	148	—12
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*647*	647	...	...	...
TOTAL . Rx.	170,488	1,615 748	1,786,236	1 552,680	233,556
Carried over .	170,488	1,615,748	1,786,236	1,552,680	233,556

(*a*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	170,488	1,615,748	1,786,236	1,552,680	233,556
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	8,737	16,400	25,137	15,734	9,403
Civil Courts' Deposits	38,771	122,189	160,960	125,967	34,993
Personal Deposits	79,430	267,807	347,237	257,210	90,027
Municipal Funds	32,369	121,213	153,582	116,643	36,939
Forest Deposits	2	2,111	2,113	2,113	...
Trust Interest Fund	314	7,159	7,473	7,378	95
Other Deposits.					
Trust Interest Account (Post Office)	...	41	41	41	...
Public Works Deposits (Buildings and Roads)	5,717	20,413	26,130	23,583	2,547
Public Works Deposits (Railway Revenue)	3,238	33,735	36,973	28,097	8,876
British Postal Orders (Post Office)	2,697	634	3,331	1	3,330
Dead Accounts Savings Bank (Post Office)	258	12	270	13	257
State Railway Fine Fund	...	643	643	643	...
Void Money Orders (Post Office)	...	113	113	25	88
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,321*	7,146	5,825	6,741	—*916*
TOTAL . Rx.	170,212	599,616	769,828	584,189	185,639
BURMA.					
Civil Deposits.					
Revenue Deposits	32,017	122 490	154,507	123,852	30,655
Civil Courts' Deposits	2,168	68,062	70,230	64,638	5,592
Personal Deposits	8,829	189,882	198,711	195,837	2,874
Municipal Funds	55,807	162,782	218,589	166,404	52,185
Marine Deposits	214	679	893	529	364
Trust Interest Fund	...	394	394	394	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	8,188	13,798	21,986	16,150	5,836
Public Works Deposits (Irrigation)	47	68	115	69	46
Public Works Deposits (Railway Capital)	317	1,129	1,446	1,297	149
Public Works Deposits (Railway Revenue)	3,131	7,634	10,765	7,539	3,226
British Postal Orders (Post Office)	3,821	2,200	6,021	1	6,020
Dead Accounts Savings Bank (Post Office)	116	24	140	9	131
State Railway Fine Fund	...	626	626	626	...
Trust Interest Account (Post Office)	1	14	15	15	...
Void Money Orders (Post Office)	...	3,197	3,197	...	3,197
Foreign Money Orders (Post Office)	...	541	541	623	—*82*
TOTAL . Rx.	114,656	573,520	688,176	577,983	110,193
ASSAM.					
Civil Deposits.					
Revenue Deposits	24,742	35,010	59,752	24,683	35,069
Civil Courts' Deposits	4,230	7,965	12,195	7,378	4,817
Personal Deposits	7,008	76,899	83,907	80,383	3,524
Municipal Funds	1,733	12,940	14,673	13,198	1,475
Forest Deposits	4	...	4	...	4
Trust Interest Fund	11	801	812	802	10
Other Deposits.					
Public Works Deposits (Buildings and Roads)	(*b*) 951	2,154	3,105	2,169	936
Public Works Deposits (Railway Capital)	(*a*) 47	...	47	47	...
Public Works Deposits (Railway Revenue)	150	445	595	361	234
British Postal Orders (Post Office)	1,459	558	2,017	29	1,988
Dead Accounts Savings Bank (Post Office)	142	28	170	3	167
State Railway Fine Fund	...	5	5	5	...
Trust Interest Account (Post Office)	...	92	92	91	1
Void Money Orders (Post Office)	...	97	97	35	62
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*a*)—*95*	37	—*58*	64	—*122*
TOTAL . Rx.	40,382	137,031	177,413	129,248	48,165
Carried over . Rx.	495,738	2,925,915	3,421,653	2,844,100	577,553

(*a*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.
(*b*) Falls short of the closing balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891—*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	Total.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	495,738	2,925,915	3,421,653	2,844,100	577,553
BENGAL.					
Civil Deposits.					
Revenue Deposits	231,618	282,787	514,405	262,470	251,935
Civil Courts' Deposits	365,009	781,003	1,146,012	772,493	373,519
Criminal Courts' Deposits	(*a*) 12,882	14,556	27,438	12,912	14,526
Personal Deposits	157,928	887,617	1,045 545	832,026	213,519
Municipal Funds	29,289	174,864	204,153	174,603	29,550
Marine Deposits	...	454	454	212	242
Forest Deposits	22	45	67	21	46
Presidency Bank Deposits	9,070	1,505	10,575	2,619	7,956
Trust Interest Fund	52,603	93,376	145,979	143,690	2,289
Port Trust Deposit	9,102	6,186	15,288	5,782	9,506
Deceased Emigrants' Deposits	...	1,155	1,155	...	1,155
Other Deposits.					
Public Works Deposits (Buildings and Roads) .	17,214	14,188	31,402	20,134	11,268
Public Works Deposits (Irrigation) . . .	5,507	8,717	14,224	6,884	7,340
Public Works Deposits (Railway Capital) . .	(*a*) 237	1,082	1,319	907	412
Public Works Deposits (Railway Revenue) . .	12,990	179,193	192,183	171,732	20,451
British Postal Orders (Post Office) . . .	5,033	2,670	7,703	11	7,692
Dead Accounts Savings Bank (Post Office) . .	1,781	313	2,094	137	1,957
Trust Interest Account (Post Office) . . .	...	793	793	793	...
Void Money Orders (Post Office)	...	733	733	144	589
Foreign Money Orders (Post Office) . . .	...	829	829	20,343	*—19,514*
State Railway Fine Fund	133	1,145	1,278	1,056	222
Short payments on Accounts of Money Orders (Post Office)	...	142	142	1	141
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	55,539	185,897	241,436	165,148	76,288
TOTAL . Rx.	965,957	2,639,250	3,605,207	2,594,118	1,011,089
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	(*a*) 65,070	221,004	286,074	224,476	61,598
Civil Courts' Deposits	(*b*) 229,145	497,812	726,957	505,453	221,504
Criminal Courts' Deposits	8,799	40,681	49,480	38,674	10,806
Personal Deposits	117,779	1,457,682	1,575,461	1,452,870	122,591
Municipal Funds	56,285	511,619	567,904	509,306	58,598
Forest Deposits	199	465	664	480	184
Trust Interest Fund	668	65,880	66,548	60,444	6,104
Other Deposits.					
Public Works Deposits (Buildings and Roads) .	(*c*) 13,486	29,849	43,335	32,815	10,520
Public Works Deposits (Irrigation) . . .	(*b*) 1,365	4,990	6,355	3,675	2,680
Public Works Deposits (Railway Capital) . .	18	46,374	46,392	46,255	137
Public Works Deposits (Railway Revenue) . .	16,432	53,891	70,323	58,583	11,740
British Postal Orders (Post Office) . . .	(*b*) 11,127	5,735	16,862	25	16,837
Dead Account Savings Bank (Post Office) . .	774	56	830	43	787
Trust Interest Account (Post Office) . . .	4	261	265	263	2
State Railway Fine Fund	169	1,565	1,734	1,653	81
Void Money Orders (Post Office)	...	160	160	527	*—367*
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—1,882*	776	*—1,106*	837	*—1,943*
TOTAL . Rx.	519,438	2,938,800	3,458,238	2,936,379	521,859
Carried over . Rx.	1,981,133	8,503,965	10,485,098	8,374,597	2,110,501

(*a*) Falls short of the closing balance in last year's account by Rx. 1 for correction since made.
(*b*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.
(*c*) Differs from last year's figure for correction of balance since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891 —*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,981,133	8,503,965	10,485,098	8,374,597	2,110,501
PUNJAB.					
Civil Deposits.					
Revenue Deposits	141,737	345,494	487,231	364,961	122,270
Personal Deposits	73,679	739,110	812,789	731,203	81,586
Municipal Funds	84,872	406,747	491,619	413,741	77,878
Forest Deposits	122	287	409	389	20
Trust Interest Fund	1,468	21,527	22,995	22,714	281
Other Deposits.					
Public Works Deposits (Buildings and Roads)	7,826	75,612	83,438	70,601	12,837
Public Works Deposits (Irrigation)	33,990	94,643	128,633	110,490	18,143
Public Works Deposits (Railway Capital)	120,461	15,546	136,007	118,798	17,209
Public Works Deposits (Railway Revenue)	26,353	275,700	302,053	273,303	28,750
British Postal Orders (Post Office)	14,760	6,244	21,004	22	20,982
Dead Account Savings Bank (Post Office)	253	62	315	11	304
Trust Interest Account (Post Office)	...	88	88	86	2
Void Money Orders (Post Office)	...	227	227	502	−275
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—2,682	2,934	252	2,029	—1,777
TOTAL . Rx.	502,839	1,984,221	2,487,060	2,108,850	378,210
MADRAS.					
Civil Deposits.					
Revenue Deposits	131,617	196,631	328,248	181,105	147,143
Civil Courts' Deposits	(*a*)110,097	303,374	413,471	297,547	115,924
Criminal Courts' Deposits	5,088	7,266	12,354	7,594	4,760
Personal Deposits	127,491	927,499	1,054,990	941,116	113,874
Municipal Funds	35,639	180,489	216,128	173,904	42,224
Presidency Bank Deposits	4,155	484	4,639	79	4,560
Trust Interest Fund	(*a*)3,420	122,715	126,135	122,006	4,129
Deposits of deceased officers and men of the Native Army	77	41	118	14	104
Other Deposits.					
Military Deposits	31,378	23,026	54,404	25,686	28,718
Public Works Deposits (Buildings and Roads)	13,553	25,909	39,462	31,137	8,325
Public Works Deposits (Railway Capital)	1,409	20,265	21,674	20,036	1,638
Public Works Deposits (Railway Revenue)	16	3,509	3,525	1,699	1,826
British Postal Orders (Post Office)	8,533	2,962	11,495	29	11,466
Dead Accounts Savings Bank (Post Office)	2,743	159	2,902	137	2,765
Trust Interest Account (Post Office)	13	192	205	185	20
Foreign Money Orders (Post Office)	—6,459	79,948	73,489	112,833	—39,344
State Railway Fine Fund	...	...	...	...	...
Trust Interest Account (Military)	6	403	409	396	13
Short Payments on account of Money Orders (Post Office)	...	...	...	51	—51
Void Money Orders (Post Office)	...	413	413	1,269	—856
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—16,558	420,447	403,889	426,547	—22,658
TOTAL . Rx.	452,218	2,315,732	2,767,950	2,343,370	424,580
Carried over . Rx.	2,936,190	12,803,918	15,740,108	12,826,817	2,913,291

(*a*) Exceeds the closing balance in last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1891—*continued.*

	Balance, 1st April 1890.	Receipts in 1890-91.	TOTAL.	Payments in 1890-91.	Balance, 31st March 1891.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,936,190	12,803,918	15,740,108	12,826,817	2,913,291
BOMBAY.					
Civil Deposits.					
Revenue Deposits	47,621	130,727	178,348	138,128	40,220
Civil Courts' Deposits	54,316	148,243	202,559	146,398	56,161
Criminal Courts' Deposits	3,077	10,000	13,077	9,779	3,298
Personal Deposits	86,242	816,713	902,955	806,425	96,530
Municipal Funds	65,734	136,079	201,813	129,404	72,409
Marine Deposits	316	1,240	1,556	1,197	359
Forest Deposits	5,389	8,497	13,886	7,433	6,453
Presidency Bank Deposits	9,707	481	10,188	787	9,401
Trust Interest Fund	4,328	251,780	256,108	253,530	2,578
Deposits of deceased officers and men of the Native Army	245	231	476	220	256
Other Deposits.					
Military Deposits	(*a*)6,397	11,136	17,533	13,046	4,487
Public Works Deposits (Buildings and Roads)	55,162	109,455	164,617	119,545	45,072
Public Works Deposits (Irrigation)	(*a*)6,330	23,160	29,490	16,682	12,808
Public Works Deposits (Railway Revenue)	(*a*)6,349	63,877	70,226	65,412	4,814
British Postal Orders (Post Office)	(*a*)—*49,159*	4,759	—44,400	27,917	—72,317
Dead Accounts Savings Bank	413	141	554	47	507
Trust Interest Account (Post Office)	24	518	542	522	20
Foreign Money Orders (Post Office)	—*55,431*	475,297	419,866	441,302	—21,436
State Railway Fine Fund	28	920	948	799	149
Trust Interest Account (Military)	...	463	463	463	...
Void Money Orders (Post Office)	...	2,394	2,394	...	2,394
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*a*)—*366*	4,352	3,986	3,688	298
TOTAL . Rx.	246,722	2,200,463	2,447,185	2,182,724	264,461
GRAND TOTAL . Rx.	3,182,912	15,004,381	18,187,293	15,009,541	3,177,752

(*a*) Differs from the closing balance in last year's account by Rx. 1 for correction since made.

No. 83.—ACCOUNT of LOANS to NATIVE STATES AND PRESIDENCY CORPORATIONS, &c., showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1890.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
INDIA, GENERAL.								
Jaora State	15,232	...	15,232	7,738	7,494	30,000	5 per cent.	603
BOMBAY.								
Cambay State	...	10,000	10,000	...	10,000	10,000	4½ per cent.	...
TOTAL LOANS TO NATIVE STATES . Rx.	15,232	10,000	25,232	7,738	17,494			603
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176 500	176,500	4½ per cent.	7,943
Calcutta Port Trust Consolidated Loan	427,140	...	427,140	13,543	413,597	534,035	4½ "	19,071
Calcutta Port Trust for construction of Kidderpur Dock	1,755,948	438,618	2,194,566	...	2,194,566	2,194,566	4 "	72,419
Consolidated Loan of the Calcutta Municipality	601,161	...	601,161	21,104	580,057	783,120	4½ "	25,327
TOTAL . Rx.	2,960,749	438,618	3,399,367	34,647	3,364,720			124,760
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (a)	5,722
Madras Harbour Trust	360,723	74,701	435,424	10,000	425,424	465,464	4½ "	14,354
TOTAL . Rx.	503,723	74,701	578,424	10,000	568,424			20,076

BOMBAY.								
Bombay Municipality, Water-supply	277,571	...	277,571	6,534	271,037	373,005	4 per cent.	16,986
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,058,689	...	2,058,689	5,102	2,053,587	2,117,075	4½ "	93,025
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	62,572	...	62,572	5,049	57,523	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
Bombay Port Trust, for Dock Extension	868,622	10,000	878,622	...	878,622	940,000	4 "	34,413
New Consolidated Loan of the Bombay Municipality repayable in 30 years	481,266	...	481,266	14,166	467,100	584,000	4½ "	21,499
TOTAL . Rx.	4,364,824	10,000	4,374,824	30,851	4,343,973			187,648
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	7,829,296	523,319	8,352,615	75,498	8,277,117			332,484
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	10,654	...	10,654	469	10,185	12,500	5 per cent.	527
Quetta Municipality	...	2,747	2,747	...	2,747	2,747	4½ "	...
	10,654	2,747	13,401	469	12,932			527
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	4,021	...	4,021	276	3,745	4,965	5 per cent.	224
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil*	...
Talookdars of Ajmere	937	16	953	318	635	82,500	5 per cent.	1,851
Jalab Khan, Ressaldar of Marri Levies	1	...	1	1	...	100	5 "	...
Mir Hazar Khan, Ressaldar of Marri Levies	170	...	170	...	170	200	5 "	...
Kechi Khan, the Shambani Sardar	80	...	80	20	60	100	5 "	...
Syad Adam Shah	1,200	77	1,277	177	1,100	1,200	5 "	20
Kurds at Maro in Kelat Territory	100	...	100	100	...	400	5 "	9
Mungals Swadgen Zaman Khan Salamat and Bettah	...	80	80	...	80	80	5 "	...
TOTAL . Rx.	6,679	173	6,852	892	5,960			2,104
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	25,739	12	25,751	1,042	24,709	30,000	4½ per cent.	1,144
INDIA, GENERAL.								
Advances to Cultivators	(*b*) 4,279	8,050	12,329	2,294	10,035	16,500	6¼ & 6 per cent.	192
GRAND TOTAL	7,891,879	544,301	8,436,180	87,933	8,348,247			337,054

(*a*) Inclusive of 2 per cent. for Sinking Fund for repayment of Loan.
(*b*) Exceeds the closing balance of last year by Rx. 4,051 for correction since made.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1891, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1890.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1891.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Nagpore Municipality (Water-supply)	20,000	10.000	30,000	470	29,530	30.000	4½ per cent.	917
BURMA.								
Lower Burma—								
Prome Municipality	13,818	...	13,818	4,013	9,805	20,000	5 per cent.	487
Rangoon Municipality (Water-supply)	20,119	...	20,119	3,028	17,091	39,000	4½ "	871
Kyoukpya Municipality	1,000	...	1,000	...	1,000	1,000	5 "	50
Mergui Municipality	...	200	200	...	200	200	5 "	...
	34,937	200	35,137	7,041	28,096			1,408
Upper Burma—								
Minbu Municipality	700	...	700	156	544	700	4½ per cent.	30
Pokokku Municipality	2,400	...	2,400	...	2,400	2,400	4½ "	...
Monywa Municipality	1,500	...	1,500	122	1,378	1,500	4½ "	66
Pyinmana Municipality	...	3,500	3,500	...	3,500	3,500	4½ "	...
Yosagyo Municipality	...	500	500	...	500	500	5 per cent.	...
	4,600	4,000	8,600	278	8,322			96
TOTAL . Rx.	39,537	4,200	43,737	7,319	36,418			1,504
ASSAM.								
Shillong Municipality	1,180	...	1,180	62	1,118	1,500	4½ per cent.	52
BENGAL.								
Darjeeling Municipality	2,534	..	2,534	194	2,340	4,000	4½ per cent.	112
Dacca Municipality	3,000	9,500	12,500	...	12,500	12,500	4½ "	...
Faridpur Municipality	...	500	500	...	500	500	4½ "	...
Rajshahye Municipality	...	750	750	...	750	1,500	4½ "	...
Commillah Municipality (Tipperah)	...	250	250	...	250	250	4½ "	...
TOTAL . Rx.	5,534	11,000	16,534	194	16,340			112
NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works)	10,445	...	10,445	500	9,945	15,000	4½ "	465
Agra Municipality (Water-works)	67,400	32,600	100,000	...	100,000	100,000	4½ "	4,496
Allahabad Municipality (Do.)	40,100	82,400	122,500	...	122,500	122,500	4½ "	4,516
Benares Municipality (Do.)	5,000	...	5,000	...	5,000	5,000	4½ "	229
Partabgarh Municipality	...	9(c)	9	...	9	...	...	...
Meerut Municipality	1,721	87	1,808	542	1,266	1,807	4½ "	...
TOTAL . Rx.	126,813	115,096	241,909	1,042	240,867			9,706
PUNJAB.								
Lahore Municipality	168,797	...	168,797	2,041	166,756	177,500	4½ per cent. (a)	7,121
Simla Municipality	53,721	...	53,721	1,878	51,843	70,000	4½ " (b)	2,131
Simla Municipality for Town Hall	18,834	...	18,834	390	18,444	20,000	4½ "	848
Peshawar Municipality	15,000	...	15,000	...	15,000	15,000	5 "	1,156
Edwardesabad Municipality	...	3,500	3,500	2,800	700	3,500	5 "	21
Dera Ghazi Khan Municipality	...	17,721	17,721	...	17,721	23,400	4 "	...
Delhi Municipality	...	2,512	2,512	...	2,512	60,000	5 "	...
TOTAL . Rx.	256,352	23,733	280,085	7,109	272,976			11,277
MADRAS.								
Coonoor Municipality	209	1,000	1,209	31	1,178	1,725	4½ & 4¼ per cent	9
Ootacamund Municipality	494	...	494	73	421	1,242	4½ "	22
Cochin Municipality	609	610	1,219	185	1,034	1,400	4½ "	35
Kombhakonam Municipality	2,000	...	2,000	...	2,000	6,000	4½ "	69
Calicut Municipality	...	3,000	3,000	100	2,900	3,000	4½ "	63
Mayavaram Municipality	...	350	350	...	350	850	4½ "	...
TOTAL . Rx.	3,312	4,960	8,272	389	7,883			198

BOMBAY.								
Hubli Municipality	...	5,270	5,270	...	5,270	19,500	4½ per cent.	...
Ahmedabad Municipality	1,900	37,000	38,900	...	38,900	45,000	4½ "	...
Dharwar Municipality	1,894	...	1,894	193	1,701	3,600	4½ "	83
Godhra Municipality	985	...	985	31	954	1,000	5 "	49
Hyderabad Municipality (for Water-supply)	11,842	...	11,842	1,114	10,728	30,000	4½ "	510
Ilkal Municipality	148	...	148	32	116	300	4½ "	6
Jalgaon Municipality	1,773	...	1,773	628	1,145	7,300	4½ "	73
Rander Municipality	216	...	216	144	72	2,000	4½ "	8
Sangamner Municipality	344	...	344	31	313	600	4½ "	15
Surat Municipality	5,673	...	5,673	954	4,719	16,000	4½ "	242
TOTAL . Rx.	24,775	42,270	67,045	3,127	63,918			986
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	477,503	211,259	688,762	19,712	669,050			24,752
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	6,268	...	6,268	930	5,338	8,000	4½ per cent.	272
BENGAL.								
Chittagong Port Fund	...	6,346	6,346	...	6,346	14,500	4½ per cent.	...
BOMBAY.								
Karachi Port Trust	176,130	43,863	219,993	1,209	218,784	226,150	4½ "	9,268
TOTAL LOANS TO PORT FUNDS	182,398	50,209	232,607	2,139	230,468			9,540
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	...	4,000	4,000	...	4,000	8,000	4½ per cent.	...
Dinagepur District Board	...	4,000	4,000	...	4,000	20,000	4½ "	...
Julpaiguri District Board	...	2,500	2,500	...	2,500	2,500	4½ "	...
TOTAL . Rx.		10,500	10,500	...	10,500			...
MADRAS.								
Calicut Local Fund Board	1,867	...	1,867	467	1,400	8,900	4½ per cent.	84
Sydapet Local Fund Board	10,676	...	10,676	1,057	9,619	19,979	4½ "	469
Tellicherry Local Fund Board	2,731	...	2,731	300	2,431	6,000	4½ "	116
TOTAL . Rx.	15,274	...	15,274	1,824	13,450			669
BOMBAY.								
District Local Board, Ahmedabad	...	1,700	1,700	...	1,700	3,400	4½ per cent.	...
District Local Board, Broach	317	...	317	317	...	6,000	4½ "	7
District Local Board, Bijapur	3,201	...	3,201	241	2,960	5,000	4½ "	141
District Local Board, Ratnagiri	6,040	...	6,040	343	5,697	20,050	4½ "	268
District Local Board, Surat	15,839	...	15,839	1,991	13,848	35,000	4½ "	681
TOTAL . Rx.	25,397	1,700	27,097	2,892	24,205			1,097
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	40,671	12,200	52,871	4,716	48,155			1,766

(a) ½ per cent. on Rx. 67,500 credited to Sinking Fund.
(b) ½ per cent. credited to Sinking Fund.
(c) Balance of grant for the construction of a pucca well since adjusted.

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1890.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	3,420	...	3,420	829	2,591	7,000	5 per cent.	174
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	1,101	...	1,101	255	846	2,393	5 "	52
Raja Raghuraj Deo of Lanjigarh	365	...	365	85	280	794	5 "	18
Rehracole Feudatory State	1,437	...	1,437	64	1,373	1,500	5 "	36
TOTAL . . Rx.	6,323	...	6,323	1,233	5,090			280
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,414	1	1,415	68	1,347	1,500	4 per cent.	54
Raja of Tigoria	600	...	600	232	368	600	4½ "	30
" Nursingpore	1,000	...	1,000	999	1	1,000	4½ "	55
" Khandpara	1,500	...	1,500	432	1,068	1,500	4½ "	69
" Berhamba	1,100	...	1,100	883	217	1,500	4½ "	83
" Nayagurh	2,500	...	2,500	...	2,500	2,500	4½ "	...
" Daspalla	700	22	722	716	6	900	4½ "	33
" Hindole	500	...	500	379	121	500	4½ "	29
" Boad	1,000	...	1,000	999	1	1,000	4½ "	72
" Runpore	500	...	500	...	500	500	4½ "	...
" Athmullik	500	...	500	400	100	500	4½ "	28
TOTAL . Rx.	11,314	23	11,337	5,108	6,229			453
NORTH-WESTERN PROVINCES AND OUDH.								
Raja of Majhauli (Gorakhpur)	5,237	...	5,237	2,500	2,737	75,553	6 per cent.	239
Thakur Gurdial Sing (Mainpuri)	2,309	...	2,309	132	2,177	4,800	6 "	138
Rao Jit Singh of Nahâl (Shajehanpur)	514	...	514	514	...	7,000	5 "	24
Sheobalak (Mirzapur)	277	...	277	—2	279	300	5 "	14
Rajah Ranabir Singh	...	1,720	1,720	14	1,706	1,720	4 "	...
Mahommedan Anglo-Oriental College Committee (Aligarh)	...	1,500	1,500	...	1,500	1,500	4½ "	59
TOTAL . Rx.	8,337	3,220	11,557	3,158	8,399			474
PUNJAB.								
Ali Akbar Khan of Kalahat	349	...	349	69	280	600	6 per cent.	21
Archdeacon of Lahore (Simla Parsonage)	1,353	...	1,353	59	1,294	1,800	4 "	27
Diocesan Board of Education	1,552	...	1,552	74	1,478	1,700	4½ "	76
Family of the late Syud Mahdi Shah	223	...	223	17	206	450	6 "	13
Golam Hydar Khan	206	...	206	28	178	300	6¼ "	12

Guru Jowahir Singh	4,910	...	4,910	2,972	1,938	16,382	6 "	246
Heirs to late Pundit Munphul	312	...	312	312	...	4,800	5 "	8
Imam Bux, Sub-Surveyor	300	...	300	30	270	300	*Nil.*	...
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 per cent.	117
Nawab Khawaja Sir Mohamed Khan	2,250	...	2,250	500	1,750	6,000	5 "	171
Nawab of Loharu	2,844	...	2,844	457	2,387	9,500	5 "	142
Raja Inder Deo of Akrote	849	...	849	131	718	1,488	6¼ per cent.	54
Raja Jey Singh of Galair	711	...	711	710	1	8,600	6 "	26
Raja Niyamatulla Khan	2,626	...	2,626	82	2,544	2,900	4½ "	118
Raja Feroze Khan of Khairpur	3,300	...	3,300	303	2,997	4,000	6 "	176
Rai Hera Chand	1,500	...	1,500	91	1,409	1,500	5 "	76
TOTAL Rx.	25,630	...	25,630	5,835	19,795			1,283
MADRAS.								
Andipati Poligar	3,483	...	3,483	1,125	2,358	6,200	5 per cent.	174
Banganapalli Nawab	11,747	...	11,747	1,985	9,762	30,000	6 "	1,078
Shulagiri Estate	2,533	...	2,533	223	2,310	3,500	5 "	127
TOTAL Rx.	17,763	...	17,763	3,333	14,430			1,379
BOMBAY.								
Administrator to the Chief of Malegaon	5,115	...	5,115	594	4,521	8,400	5 per cent.	255
Chandna Kasbatis	176	...	176	20	156	406	*Nil.*	..
Chief of Kurundwad	2,500	...	2,500	1,250	1,250	10,000	5 per cent.	125
Collector of Shikarpur (for Jam Bhambho Khan)	294	...	294	294	...	2,650	5 "	25
" " (for Shere Mahomed Khan Pathan)	24	...	24	24	...	100	5 "	2
Mir Gulam Mahomed Khan	403	...	403	102	301	1,400	5 "	18
Mir Nazaf Ali Khan Walad Mir Ali Akbar Khan	2	...	2	2	...	150	*Nil.*	...
Nawab of Cambay	13,474	...	13,474	3,432	10,042	30,000	4½ per cent.	568
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,578	...	3,578	222	3,356	4,200	5 "	178
Thakoor of Dhrole	7,904	...	7,904	1,636	6,268	15,000	5 "	364
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	2,008	...	2,008	372	1,636	6,000	4½ "	90
TOTAL Rx.	35,478	...	35,478	7,948	27,530			1,625
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	104,845	3,243	108,088	26,615	81,473			5,494

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1890.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
Bengal.								
Drainage Advances	112,678	9,368	122,046	1,280	120,766	...	5 per cent.	528
Embankment Advances	11,449	3,589	15,038	7,286	7,752	...	6¼ "	156
Total . Rx.	124,127	12,957	137,084	8,566	128,518	...		684
North-Western Provinces and Oudh.								
Jhansi Encumbered Estates Acts	17,499	453	17,952	3,009	14,943	...	5 per cent.	706
Oudh Talukdars' Relief Act:								
Sarawan Baragaon Estate (Hardoi)	5,320	...	5,320	870	4,450	12,848	5 per cent.	254
Durgaganj Estate (Hardoi)	220	...	220	220	...	2,275	5 "	6
Chaudhri Muhammad Azim (Hardoi)	9,433	...	9,433	1,564	7,869	19,000	5 "	436
Bahna Estate (Rai Bareli)	4,000	...	4,000	400	3,600	7,038	5 "	194

Shahzada Shadeo Singh (Rai Bareli)	8,999	...	8,999	2,828	6,171	35,000	5 per cent.	395
Captains Gulab and Atar Singh (Rai Bareli)	11,749	...	11,749	1,719	10,030	22,500	5 "	535
Mohana Estate (Sultanpur)	1,200	...	1,200	600	600	12,500	5 "	56
Dewan Kishen Kumar (Barabanki)	3,680	...	3,680	240	3,440	7,652	*Nil.*	...
TOTAL . Rx.	62,100	453	62,553	11,450	51,103			2,582
BOMBAY.								
Kaira Thakoors	23,618	...	23,618	2,198	21,420	27,000	5 per cent.	1,140
Manager, Karachi Encumbered Estate	1,802	90	1,892	670	1,222			83
Manager, Thar and Parkur Encumbered Estate	30	...	30	30	...			2
Manager, Encumbered Estate, Hyderabad	6,075	...	6,075	3,380	2,695	170,000	5 "	318
Manager, Encumbered Estate, Shikarpur	1,716	...	1,716	450	1,266			83
Manager, Encumbered Estate, Upper Sindh Frontier	215	...	215	120	95			12
Sir Jamsetji Jijeebhoy, Baronet	6,480	...	6,480	4,231	2,249	45,000	5 "	199
Talookdaree Settlement Officer, Ahmedabad	10,613	5,357	15,970	1,017	14,953	47,000	5 "	892
Talookdaree Settlement Officer, Broach	6,466	...	6,466	1,332	5,134	47,000	5 "	308
TOTAL . Rx.	57,015	5,447	62,462	13,428	49,034			3,037
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	243 242	18,857	262,099	33,444	228,655			6,303

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1891, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1890.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1891.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES TO CULTIVATORS.								
Central Provinces.								
Advances for improvement of land	8,433	3,953	12,386	1,743	10,643	6,100	6¼ per cent.	483
Ditto for relief of Agriculturists and other purposes	14,503	9,417	23,920	6,884	17,036	11,400	6¼ "	814
Total . Rx.	22,936	13,370	36,306	8,627	27,679			1,297
Burma.								
Advances for relief of Agriculturists and other purposes—								
Lower Burma	1,671	2,106	3 777	1,762	2,015	3,350	6¼ per cent.	137
Upper Burma	6,022	15,994	22,016	10,473	11,543	17,987	6¼ "	643
Total . Rx.	7,693	18,100	25,793	12,235	13,558			780
Assam.								
Advances for improvement of land	75	...	75	19	56	...	6¼ per cent.	5
Ditto for relief of Agriculturists and other purposes	35	46	81	70	11	46	6¼ "	2
Total . Rx.	110	46	156	89	67			7
Bengal.								
Advances for improvement of land	22,432	2,831	25 263	5,378	19,885	...	6¼ per cent.	1,088
Ditto for relief of Agriculturists and other purposes	32,990	17,245	50,235	12,143	38,092		6¼ "	1,031
Total . Rx.	55,422	20,076	75,498	17,521	57,977			2,119
North-Western Provinces and Oudh.								
Advances for improvement of land	43,537	15,928	59,465	18,815	40,650	20,835	6¼ per cent.(*b*)	2,282
Ditto for relief of Agriculturists and other purposes	28,823	65,804	94,627	36,518	58,109	54,817	6¼ "	1,755
Total . Rx.	72,360	81,732	154,092	55,333	98,759	...	...	4,037
Punjab.								
Advances for improvement of land	(*a*) 139,290	27,162	166,452	20,829	145,623	} 40,000	6¼ per cent.	8,897
Ditto for relief of Agriculturists and other purposes	(*a*) 4,555	8,755	13,310	3 462	9,848		6¼ "	353
Total . Rx.	143,845	35,917	179,762	24,291	155 471			9,250

MADRAS.								
Advances for improvement of land	28,758	23,337	52,095	6,474	45,621			
Do. for relief of Agriculturists and other purposes .	22,752	5,321	28,073	15,753	12,320			
TOTAL . Rx.	51,510	28,658	80,168	22,227	57,941			1,830
BOMBAY.								
Advances for improvement of land	(c) 16,662	12,068	28,730	4,544	24,186	30,877	5 & 6¼ p c.	786
Do. for relief of Agriculturists and other purposes .	(c) 5,913	5,288	11,201	3,838	7,363	19,346	5 & 6¼ p. c.	180
TOTAL . Rx.	22,575	17,356	39,931	8,382	31,549			966
TOTAL ADVANCES TO CULTIVATORS . Rx.	376,451	215,255	591,706	148,705	443,001			20,286
GRAND TOTAL .	1,425,110	511,023	1,936,133	235,331	1,700,802			68,141
Distribution of the above—								
Central Provinces	49,259	23,370	72,629	10,330	62,299			2,494
Burma, Upper	10,622	19,994	30,616	10,751	19,865			739
Burma, Lower	42,876	2,306	45,182	9,733	35,449			1,817
Assam	1,290	46	1,336	151	1,185			59
Bengal	196,397	60,902	257,299	31,389	225,910			3,368
North-Western Provinces and Oudh . . .	269,610	200,501	470,111	70,983	399,128			16,799
Punjab	425,827	59,650	485,477	37,235	448,242			21,810
Madras	87,859	33,618	121,477	27,773	93,704			4,076
Bombay	341,370	110,636	452,006	36,986	415,020			16,979

(a) Differs from the closing balance of 1889-90 by Rx. 30 for adjustments since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.
(c) Differs from the closing balances of 1889-90 by Rx. 16 for adjustments since made.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1890-91; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1891; and the BALANCES at that Date.

TRANSACTIONS.	STATE.							GUARANTEED.					
	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Rohilkund and Kumaon.‡	Nilgiri Railway.	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	South Indian. (to 31st Dec. 1890).	TOTAL.	GRAND TOTAL.
	£	£	£	£	£	£	£	£	£	£	£	£	£
DURING THE YEAR 1890-91.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	20,000	...	20,000	...	...	...	...	...	20,000
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Debentures:													
England	...	...	...	...	...	..	..	...	1,800	84,600	...	86,400	86,400
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	..	...	...	...	...	...	..	..	...
A. TOTAL RECEIPTS . £	...	...	...	...	20,000	...	20,000	...	1,800	84,600	...	86,400	106,400
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	...	468,000	333,100	97,000	...	898,100	898,100
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	...	...	...	...	20,000	...	20,000	—468,000	—331,300	—12,400	...	—811,700	—791,700
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	13,787	605,540	150,623	116,477	9,685	87,222	983,334	142,799	403,377	192,490	107,580	846,246	1,829,580
England	1,876	186,443	165,776	21,961	...	34,482	410,538	160,045	550,465	146,438	94,852	949,800	1,360,338
C. TOTAL . £	15,663	791,983	316,399	138,438	9,685	121,704	1,393,872	302,844	953,842	338,928	200,432	1,796,046	3,189,918
Repayments:													
India, at Contract Rates	...	...	...	...	...	..	...	269,523	676,874	183,256	192,056	1,321,709	1,321,709
England	110	290	195	10	...	130	735	630	733	1,697	1,898	4,958	5,693
D. TOTAL . £	110	290	195	10	...	130	735	270,153	677,607	184,953	193,954	1,326,667	1,327,402
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE £	15,553	791,693	316,204	138,428	9,685	121,574	1,393,137	32,691	276,235	153,975	6,478	469,379	1,862,516
A. + D. TOTAL RECEIPTS . £	110	290	195	10	20,000	130	20,735	270,153	679,407	269,553	193,954	1,413,067	1,433,802
B. + C. TOTAL PAYMENTS . £	15,663	791,983	316,399	138,438	9,685	121,704	1,393,872	770,844	1,286,942	435,928	200,432	2,694,146	4,088,018
Advances made to Companies from money raised under Act 51, Vict., Chapter 5 . . £	...	1,200,000	380,000	...	...	100,000	1,680,000	...	...	...	...	...	1,680,000

TO 31ST MARCH 1891.

On Account of Share and other Capital:													
Share Capital:													
India, at Contract Rates	...	...	...	...	20,000	8,460	28,460	21,672	496,897	...	1,221	519,790	548,250
England	500,000	3,000,000	3,000,000	200,000	...	3,491,540	10,191,540	7,528,628	19,503,103	10,257,630	3,207,059	40,496,420	50,687,960
Debentures:													
Nominal amount	...	*1,500,000*	*2,754,100*	...	...	*2,300,000*	*6,554,100*	*770,500*	*2,380,000*	*587,600*	*1,070,000*	*4,808,100*	*11,362,200*
Cash received §	...	1,500,000	2,754,100	...	...	2,300,000	6,554,100	770,500	2,380,000	587,600	1,067,000	4,805,100	11,359,200
Debenture Stock:													
Stock represented	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*425,000*	*3,126,450*	*4,326,450*
Cash received	...	...	...	...	...	1,200,000‖	1,200,000	...	2,475,559	...	425,000	2,900,559	4,100,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	34	34	...	74,929	...	55	74,984	75,018
England	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	63,072	308,650	371,370
Net Receipts on account of Subscribed Capital . £	500,000	4,505,781	5,756,116	200,000	20,000	7,054,957	18,036,854	8,339,219	25,145,633	10,857,244	4,763,407	49,105,503	67,142,357
Advances made to Companies from money raised under Act 51, Vict., Chapter 5 . £	500,000	2,400,000	1,130,000	...	...	623,000	4,653,000	...	...	...	...	...	4,653,000
£	1,000,000	6,905,781	6,886,116	200,000	20,000	7,677,957	22,689,854	8,339,219	25,145,633	10,857,244	4,763,407	49,105,503	71,795,357
On account of Capital Expenditure:													
Net payments:													
India, at Contract Rates	314,224	4,523,604	4,627,305	123,531	9,685	5,759,245	15,357,594	2,619,538	7,588,513	4,231,976	932,278	15,372,305	30,729,899
England	482,772	1,972,926	2,069,376	239,696	..	1,681,030	6,445,800	6,140,079	17,880,858	6,630,299	3,831,129	34,482,365	40,928,165
Net Payments on account of Capital Expenditure . £	796,996	6,496,530	6,696,681	363,227	9,685	7,440,275	21,803,394	8,759,617	25,469,371	10,862,275	4,763,407	49,854,670	71,658,064
Balance of account with Company:													
At Credit . £	203,004	409,251	189,435	...	10,315	237,682	1,049,687	...	...	...	...	...	1,049,687
At Debit . £	...	...	...	163,227	...	...	163,227	420,398	323,738	5,031	...	749,167	912,394

* Excluding East Indian Railway Company.
† Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkhund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ Excluding Premium, which is included under "Capital not bearing Interest."
‖ Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l*., of which the sum of 24,000*l*. is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	27,362	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	22,724	2
Ditto ditto to retired Hong-Kong Police	451	3
Postal and Money Order Transactions	...	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expeditions to Egypt	...	7
Defence Works at Aden	5,526	8
Miscellaneous	12,449	9
	68,512	10
Her Majesty's Indian Government in London.		
Bills drawn by the Mission to the Court of Persia	...	11
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	12
Family and Miscellaneous Remittances made by means of Rolls	...	13
Family Allotments	...	14
Remittances by Administrators General	...	15
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	16
Rajputana-Malwa Railway. Ditto ditto	...	17
South Indian Railway Company Ditto ditto	...	18
Bengal and North-Western Railway Company Ditto ditto	...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	7,183	20
Interest and Brokerage on conversion of India 4½ per cent. Rupee Loans	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	339	22
Miscellaneous	...	23
	7,522	24
£	76,034	25

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1891, and mencement and close of that Year.

	Balances, 1890.	1890-91.				Unadjusted Balances, 31st March 1891.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	112,861	19	...	125,920	14,284	...
2	...	22,926	15	...	28,247	17,388	...
3	...	919	...	...	911	459	...
4	5,392	...	154,984	165,239	...	4,863	...
5	6,128	86	13,967	12,442	...	...	7,567
6	1,060	134	1,785	1,435	...	...	1,276
7	5,204	474	...	4,791	65	...	4
8	...	7,470	...	...	...	12,996	...
9	...	10,379	517	230	6,739	15,802	...
10	17,784	155,249	171,287	184,137	161,882	65,792	8,847
11	3,587	...	30,200	29,787	...	...	4,000
12	8,234	...	...	...	...	...	8,234
13	(a) 18,263	147	41,215	48,703	87	...	10,715
14	1,385	5	5,495	6,158	...	...	717
15	9,149	...	4,208	40,836	30,160	...	2,681
16	...	...	184,466	186,662	2,196	...	...
17	...	...	128,952	128,952	...	...	...
18	...	...	71,660	72,874	1,214	...	...
19	...	...	5,584	5,584	...	...	...
20	...	17	118,068	122,332	...	11,464	...
21	...	...	59,502	70,063	...	10,561	...
22	...	1	26,688	26,359	...	11	...
23	339	5,164	15,063	3,843	4,026	...	10,421
24	40,957	5,334	691,101	742,153	37,683	22,036	36,768
25	58,741	160,583	862,388	926,290	199,565	87,828	45,615

(a) Exceeds the closing balance in last year's Accounts by £15, by which that balance was understated in those Accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1891, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1890.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1891.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
Charged under Secretary of State's Bills:								
In Calcutta	4,40,000	31,261	9,72,33,500	7,381,828	8,87,03,000	6,772,193	89,70,500	640,896
In Madras	2,25,000	16,018	2,35,12,000	1,766,457	2,05,52,000	1,554,432	31,85,000	228,043
In Bombay	48,000	3,397	9,11,23,800	6,820,749	8,16,91,300	6,145,074	94,80,500	679,072
Total	7,13,000	50,676	21,18,69,300	15,969,034	19,09,46,300	14,471,699	2,16,36,000	1,548,011

For amount charged under Secretary of State's Bills:—

	R
Amount of Bills drawn	21,18,69,300
Amount of Bills drawn if issued at 2s. the rupee	15,96,90,340
Difference on account of Loss by Exchange	5,21,78,960
The average rate of Exchange on Bills drawn during the year was	s. 1 d. 6·0893039

No. 87.—STATEMENT showing the DISTRIBUTION of the CASH BALANCES.

1st April 1890 (Opening Balance).	No. of Treasuries.			31st March 1891 (Closing Balance).
		INDIA.		
Rx.		Reserve Treasuries:	*Rx.*	*Rx.*
599,616	1	In Calcutta	1,184,655	
225,336	1	In Madras	1,244,606	
491,749	1	In Bombay	1,881,794	4,311,055
		In the Bank of Bengal, Calcutta:		
682,998	1	For India, General	588,890	
267,162	1	For Bengal	186,704	775,594
187,651	1	In the Bank of Madras	191,973	
620,952	1	In the Bank of Bombay	478,464	670,437
		In Agencies of the Banks:		
1,617,362	14	of Bengal	1,591,725	
629,340	10	of Madras	459,805	
570,860	4	of Bombay	595,519	2,647,049
		District Treasuries:		
816,509	13	India, General	545,827	
410,129	18	Central Provinces	488,465	
933,096	33	Burma	741,832	
304,026	12	Assam	519,338	
1,432,549	44	Bengal	1,819,570	
1,447,738	48	North-Western Provinces and Oudh	1,128,524	
721,989	31	Punjab	962,763	
1,577,654	24	Madras	1,717,654	
1,212,105	20	Bombay	1,548,136	9,472,109
14,748,821		TOTAL TREASURIES IN INDIA . Rx.		17,876,244
		ENGLAND.		
5,402,873	1	Home Treasury of the Government of India	£	3,835,050
20,151,694		GRAND TOTAL		21,711,294

CALCUTTA,
The 6th February 1892.

STEPHEN JACOB,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 279 C. G.—20-2-92.—450.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1890-91.

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No. 88.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1890-91, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	14,537,295	2,029,024	5,087,045	1,027,214	1
Exchange added to Revenue	2	128,089	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
South Indian Railway Debentures and Debenture Stock	75	...	...	...	...	4
Rupee Debt—						
4 p. c. Rupee Loans	75	75	...	...	...	5
TOTAL		75	...	...	...	6
Unfunded Debt—						
Treasury Notes	77	1,500	...	...	...	7
Deposits of Service Funds	78	114,869	...	...	...	8
Savings Bank Deposits	79	337,248	106,515	193,698	70,017	9
TOTAL		453,617	106,515	193,698	70,017	10
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	483	...	117,411	...	11
Appropriation for Reduction of Debt	89	520,029	...	...	...	12
Excluded Local Funds	80	66,965	18,380	79,020	2,885	13
Political and Railway Funds	81	241,584	...	...	...	14
Departmental and Judicial Deposits	82	1,615,748	599,616	573,520	137,031	15
Advances	90	5,741,240	93,280	116,445	17,227	16
Suspense Accounts	91	62,518	36	3,308	338	17
Exchange on Remittance Account	92	168,615	...	...	...	18
Miscellaneous	93	266,643	...	...	...	19
TOTAL		8,683,825	711,312	889,704	157,481	20
Loans to Native States, Presidency Corporations, &c.	83	12,435	...	...	...	21
Loans and Advances by Provincial Governments, &c.	83A	...	10,330	20,484	151	22
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	23
Repayments	84	1,321,709	...	...	...	24
Remittances—						
Inland Money Orders	95	1,218,745	952,806	1,452,230	521,711	25
Other Departmental Accounts	94	4,737,841	127,728	208,895	—*142,118*	26
Net Receipts by Civil Treasuries from—						
Post Office	97	184,247	447,891	1,078,944	269,161	27
Guaranteed Railways	97	—*170,086*	...	...	...	28
Net Receipts from Civil Treasuries by—						
Telegraph	97	51,550	...	...	...	29
Marine	97	209,710	...	...	...	30
Military	97	7,974,495	...	...	...	31
Public Works	97	—*3,147,358*	478,080	781,497	187,667	32
Remittance Account between England and India	98	469,778	1,424	16,308	4,634	33
TOTAL		11,528,922	2,007,929	3,537,874	841,055	34
Secretary of State's Bills drawn	86	...	...	...	...	35
Total Receipts		36,665,967	4,865,110	9,728,805	2,095,918	36
Opening Balance	87	2,245,102	564,987	1,420,515	304,026	37
GRAND TOTAL		38,911,069	5,430,097	11,149,320	2,399,944	38

SURIES of INDIA on the 31st March 1891; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1891.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,695,541	10,658,521	7,291,572	11,647,255	13,248,084	85,221,551	392,009	85,613,560
2	...	...	...	...	...	128,089	...	128,089
3	...	...	...	...	...	...	5,400,000	5,400,000
4	...	...	...	...	...	...	1,495,000	1,495,000
5	...	...	...	...	...	75	...	75
6	...	...	...	...	...	75	6,895,000	6,895,075
7	...	...	...	...	...	1,500	...	1,500
8	...	...	...	3,504	11,220	129,593	...	129,593
9	851,059	337,253	308,030	413,208	865,368	3,482,396	...	3,482,396
10	851,059	337,253	308,030	416,712	876,588	3,613,489	...	3,613,489
11	...	17,750	34,337	...	...	169,981	...	169,981
12	...	...	...	...	...	520,029	...	520,029
13	51,461	87,517	57,191	77,010	260,588	701,017	...	701,017
14	...	...	...	...	...	241,584	...	241,584
15	2,639,250	2,938,800	1,984,221	2,315,732	2,200,463	15,004,381	...	15,004,381
16	108,768	207,400	228,982	388,867	9,404,346	16,306,555	3,784	16,310,339
17	76,766	12,944	8,215	59	1,889	166,073	...	166,073
18	...	...	...	...	...	168,615	...	168,615
19	...	...	...	83,975	305,055	655,673	...	655,673
20	2,876,245	3,264,411	2,312,946	2,865,643	12,172,341	33,933,908	3,784	33,937,692
21	34,647	...	...	10,000	30,851	87,933	...	87,933
22	31,389	70,983	37,235	27,773	36,986	235,331	...	235,331
23	...	...	...	20,000	...	20,000	86,400	106,400
24	...	...	...	...	...	1,321,709	5,693	1,327,402
25	5,103,794	2,053,386	1,208,772	2,033,820	1,939,459	16,484,723	...	16,484,723
26	1,387,152	*—1,175,602*	270,317	*—947,968*	*—4,205,589*	260,656	...	260,656
27	*—98,567*	*—659,560*	*—45,347*	*—386,992*	*—172,585*	617,192	...	617,192
28	...	...	...	712,147	3,033,360	3,575,421	...	3,575,421
29	...	...	...	...	...	51,550	...	51,550
30	...	...	...	...	...	209,710	...	209,710
31	...	...	...	3,221,082	2,621,342	13,816,919	...	13,816,919
32	444,112	*—192,114*	*—136,613*	1,528,723	533,074	477,068	...	477,068
33	29,726	9,734	17,527	112,235	201,022	862,388	199,565	1,061,953
34	6,866,217	35,844	1,314,656	6,273,047	3,950,083	36,355,627	199,565	36,555,192
35	...	...	...	...	...	...	15,969,034	15,969,034
36	30,355,098	14,367,012	11,264,439	21,260,430	30,314,933	160,917,712	23,551,485	184,469,197
37	1,824,178	2,042,371	831,995	2,619,981	2,895,666	14,748,821	5,402,873	20,151,694
38	32,179,276	16,409,383	12,096,434	23,880,411	33,210,599	175,666,533	28,954,358	204,620,891

No. 88.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1890-91, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	Rx.	Rx.	Rx.	
Expenditure	3	19,934,619	1,369,638	3,718,096	701,027	1
Exchange charged as Expenditure		5,087,144	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	483	...	117,411	...	3
Deduct,—Provincial Deficits charged against "Deposits"	3	...	*32,166*	...	*2,547*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	61,702	*—65,911*	312,356	...	5
Capital Charge involved in Redemption of Liabilities	3	...	...	...	...	6
Exchange on Expenditure not charged to Revenue	3	352,781	...	...	...	7
TOTAL		25,436,729	1,271,561	4,147,863	698,480	8
Permanent Debt discharged—						
Sterling Debt—						
India 5 p. c. Stock	75	...	...	...	...	9
India 4 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
Rupee Debt—						
5½ p. c.	75	200	...	...	...	12
5 p. c.	75	470	...	...	...	13
4½ p. c.	75	3,876	...	...	...	14
4 p. c.	75	10,381	...	...	...	15
Stock Notes	75	...	...	...	1	16
TOTAL		14,927	...	...	1	17
Unfunded Debt—						
Special Loans	76	275	...	...	...	18
Treasury Notes	77	2,800	...	...	...	19
Deposits of Service Funds	78	78,100	...	...	...	20
Savings Bank Deposits	79	255,526	82,944	133,426	52,179	21
TOTAL		336,701	82,944	133,426	52,179	22
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	32,166	...	2,547	23
Excluded Local Funds	80	62,928	17,250	71,711	2,858	24
Political and Railway Funds	81	231,040	...	...	...	25
Departmental and Judicial Deposits	82	1,552,680	584,189	577,983	129,248	26
Advances	90	5,466,120	130,521	110,301	22,051	27
Suspense Accounts	91	14,549	12,381	4,276	20,646	28
Miscellaneous	93	25,890	...	...	...	29
TOTAL		7,353,207	776,507	764,271	177,350	30
Loans to Native States, Presidency Corporations, &c.	83	10,982	...	...	...	31
Loans and Advances by Provincial Governments	83A	...	23,370	22,300	46	32
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	33
For Expenditure	84	846,246	605,540	...	...	34
Remittances—						
Inland Money Orders	95	776,006	361,022	435,005	262,661	35
Other Local Remittances	96	*—8,446,986*	137,197	1,269,986	69,154	36
Other Departmental Accounts	94	303,599	73,482	...	...	37
Net Payments into Civil Treasuries by—Post Office	97	377,415	623,719	1,082,452	275,181	38
Guaranteed Railways	97	3,572,992	...	...	...	39
Net Issues from Civil Treasuries to—Telegraph	97	82,467	11,398	28,769	12,346	40
Marine	97	8,255	45	21,136	*—8,737*	41
Military	97	2,002,980	327,550	1,110,212	155,903	42
Public Works	97	*—3,150,927*	490,845	771,817	186,042	43
Remittance Account between England and India	98	122,178	6	...	...	44
TOTAL		*—4,352,021*	2,025,264	4,719,377	952,550	45
Secretary of State's Bills paid	86	6,772,193	...	...	...	46
Total Disbursements		36,418,964	4,785,186	9,787,237	1,880,606	47
Closing Balance	87	2,492,105	644,911	1,362,083	519,338	48
GRAND TOTAL		38,911,069	5,430,097	11,149,320	2,399,944	49

SURIES of INDIA on the 31st March 1891; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1891—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	9,064,771	4,973,281	4,677,196	8,379,677	8,777,781	61,596,086	15,568,875	77,164,961
2	...	...	...	...	...	5,087,144	...	5,087,144
3	...	17,750	34,337	...	...	169,981	...	169,981
4	*153,877*	...	...	*94,821*	*85,197*	*368,608*	...	*368,608*
5	235,051	—*1,591*	434,335	949,254	7,992	1,933,188	1,079,663	3,012,851
6	...	...	...	...	...	...	4,692,557	4,692,557
7	...	...	...	...		352,781	...	352,781
8	9,145,945	4,989,440	5,145,868	9,234,110	8,700,576	68,770,572	21,341,095	90,111,667
9	...	...	...	...	...	...	1,306	1,306
10	...	...	...	...	...	...	84,670	84,670
11	...	...	...	...	...	...	500,000	500,000
12	...	...	...	...	...	200	...	200
13	...	...	...	...	...	470	...	470
14	...	...	...	...	...	3,876	...	3,876
15	...	...	...	...	...	10,381	...	10,381
16	215	20	50	114	58	458	...	458
17	215	20	50	114	58	15,385	585,976	601,361
18	...	...	...	...	534	809	...	809
19	...	...	...	...	...	2,800	...	2,800
20	...	...	...	2,969	4,605	85,674	...	85,674
21	714,094	311,216	259,277	401,233	718 881	2,928,776	...	2,928,776
22	714,094	311,216	259,277	404,202	724,020	3,018,059	...	3,018,059
23	153,877	...	...	94,821	85,197	368,608	...	368,608
24	47,195	93,096	54,486	127,421	254,173	731,118	...	731,118
25	...	...	...	...	...	231,040	...	231,040
26	2,594,118	2,936,379	2,108,850	2,343,370	2,182,724	15,009,541	...	15,009,541
27	118,750	186,920	228,506	393,198	9,655,585	16,311,952	7,498	16,319,450
28	16,982	7,724	4,418	43,853	42,033	166,862	...	166,862
29	...	...	...	...	33,479	59,369	11	59,380
30	2,930,922	3,224,119	2,396,260	3,002,663	12,253,191	32,878,490	7,509	32,885,999
31	438,618	...	...	74,701	20,000	544,301	...	544,301
32	60,902	200,501	59,650	33,618	110,636	511,023	...	511,023
33	...	...	...	...	...	...	898,100	898,100
34	13,787	267,100	...	43,511	53,396	1,829,580	1,360,338	3,189,918
35	5,264,834	3,224,566	1,542,184	2,293,627	2,325,724	16,485,629	...	16,485,629
36	10,562,503	1,384,169	-*1,345,908*	734,043	—*4,330,848*	33,310	...	33,310
37	—*12*	—*53,199*	—*82*	—*75,908*	10,204	258,084	...	258,084
38	—*41,121*	-*1,055,967*	—*362,096*	—*124,112*	—*158,277*	617,194	...	617,194
39	...	...	...	...	...	3,572,992	...	3,572,992
40	—*140,605*	18,289	9,069	48,889	—*21,149*	49,473	...	49,473
41	56,926	—*297*	—*1*	4,016	129,428	210,771	...	210,771
42	585,905	2,575,334	3,406,491	1,521,016	2,131,528	13,816,919	...	13,816,919
43	485,712	—*233,775*	—*96,902*	1,490,447	602,966	546,225	...	546,225
44	322	139	775	27,004	10,159	160,583	926,290	1,086,873
45	16,774,464	5,859,259	3,153,530	5,919,022	699,735	35,751,180	926,290	36,677,470
46	...	...	...	1,554,432	6,145,074	14,471,699	...	14,471,699
47	30,078,947	14,851,655	11,014,635	20,266,373	28,706,686	157,790,289	25,119,308	182,909,597
48	2,100,329	1,557,728	1,081,799	3,614,038	4,503,913	17,876,244	3,835,050	21,711,294
49	32,179,276	16,409,383	12,096,434	23,880,411	33,210,599	175,666,533	28,954,358	204,620,891

No. 89.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT, for the Year ended 31st March 1891.

Credit.	India, General.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	Rx.	£	Rx.
Appropriation for the Reduction of Debt	520,029	520,029	...	520,029

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1891.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL INDIA.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	1,404,547	12,463	61,498	3,733	29,091	40,853	7,910	38,056	40,554	1,638,705	...	1,638,705
Advances for Rest Camps	...	...	...	...	...	522	2,439	193	...	3,154	...	3,154
Special Advances	400,000	...	...	...	15,164	2	332	4,258	...	419,756	...	419,756
Forest Advances	21,852	50,702	49,408	12,855	28,904	66,084	40,244	74,268	94,407	438,724	...	438,724
Advances for Survey Operations	...	3	...	263	...	13	...	5,519	16,416	22,214	...	22,214
Salt and Excise Advances	...	...	...	...	...	...	...	1,942	2,347	4,289	...	4,289
Opium Advances	...	...	...	...	4,483	...	...	...	...	4,483	...	4,483
Stock Account—Opium	...	...	...	...	...	...	...	733	49,142	49,875	...	49,875
Advances Recoverable, Post Office	23,878	113	1,812	216	1,768	4,350	2,249	1,160	502	36,048	...	36,048
Advances Recoverable, Marine	13,683	...	...	...	...	...	...	...	...	13,683	..	13,683
Advances Recoverable, Military	...	...	...	...	...	...	...	...	2,236	2,236	...	2,236
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	163	...	...	...	...	163	...	163
Irrigation	...	...	...	...	2,652	...	4,453	...	...	7,105	...	7,105
Famine Relief, P. W. D.	2,809	...	...	...	...	...	...	...	...	2,809	...	2,809
PERMANENT ADVANCES—												
Permanent Advances, Civil	303	28	2,833	155	4,282	145	102	128	1,445	9,421	...	9,421
Post Office Permanent Advances	14	...	25	5	39	1,800	405	12	141	2,441	...	2,441
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	30,034	...	...	...	...	...	...	...	...	30,034	...	30,034
Ditto ditto, Mauritius	23,351	...	...	...	...	...	...	...	...	23,351	...	23,351
Ditto ditto, Straits Settlements	16,255	...	...	...	...	...	...	...	...	16,255	...	16,255
Berar Suspense Account	325,718	...	...	...	...	...	...	...	..	325,718	...	325,718
Account Current with Native States	28,472	1,217	...	...	15,802	11	89,933	76,287	61,045	272,767	...	272,767
Ditto ditto Post Office	11,205	28,754	...	...	...	93,620	80,915	186,311	185	400,990	...	400,990
COINAGE ACCOUNTS—												
Mint Certificates	3,367,375	...	...	...	...	...	...	...	8,916,021	12,283,396	...	12,283,396
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	216,697	216,697	...	216,697

Copper Coinage Account	25,954	...	...	...	...	...	...	...	3,208	29,162	...	29,162
Small Coin Depôt Balances	45,790	...	869	...	6,420	...	...	...	...	53,079	...	53,079
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,284	1,284
Repayment of portion of Expenditure in England during the year 1889-90, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,500	2,500
TOTAL	5,741,240	93,280	116,445	17,227	108,768	207,400	228,982	388,867	9,404,346	16,306,555	3,784	16,310,339
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	1,393,271	12,911	58,440	3,899	27,974	41,382	6,122	39,132	40,004	1,623,135	...	1,623,135
Advances for Rest Camps	...	...	...	...	...	473	2,061	195	...	2,729	...	2,729
Special Advances	250,000	...	...	...	25,372	2	712	4,190	...	280,276	...	280,276
Forest Advances	22,338	51,793	48,935	13,165	28,513	68,597	40,056	73,990	93,539	440,926	...	440,926
Advances for Survey Operations	45	20	...	1,308	...	160	...	5,724	16,109	23,366	...	23,366
Salt and Excise Advances	...	...	...	...	...	...	...	1,793	2,122	3,915	...	3,915
Opium Advances	...	...	...	...	3,787	...	...	...	...	3,787	...	3,787
Stock Account—Opium	...	...	...	...	...	...	...	580	37,381	37,961	...	37,961
Advances Recoverable, Post Office	21,051	105	979	527	2,883	4,068	3,694	698	521	34,526	...	34,526
Advances Recoverable, Marine	13,359	...	...	...	...	...	...	...	...	13,359	...	13,359
Advances Recoverable, Military	5,841	...	...	...	...	...	...	31,893	...	37,734	...	37,734
Famine Relief, P. W. D.	2,809	...	...	...	...	...	...	...	...	2,809	...	2,809
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	137	...	...	...	...	137	...	137
Irrigation	...	...	...	...	10,212	...	4,085	...	...	14,297	...	14,297
Carried forward	1,708,714	64,829	108,354	18,899	98,878	114,682	56,730	158,195	189,676	2,518,957	...	2,518,957

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1891—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	1,708,714	64,829	108,354	18,899	98,878	114,682	56,730	158,195	189,676	2,518,957	...	2,518,957
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	519	105	1,912	468	4,218	185	878	420	1,728	10,433	...	10,433
Post Office Permanent Advances	7	...	35	6	42	1	15	2	34	142	...	142
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	33,900	...	...	...	...	...	...	...	...	33,900	...	33,900
Ditto ditto, Mauritius	22,832	...	...	...	...	...	...	...	...	22,832	...	22,832
Ditto ditto, Straits Settlements	14,137	...	...	...	...	...	...	...	...	14,137	...	14,137
Berar Suspense Account	335,992	...	...	...	...	...	...	...	...	335,992	...	335,992
Account Current with Native States	32,943	...	...	...	15,612	36	90,036	77,478	67,080	283,185	...	283,185
Ditto ditto Post Office	35,635	65,587	...	...	...	69,323	78,147	142,217	8,685	399,594	...	399,594
COINAGE ACCOUNTS—												
Mint Certificates	3,279,251	...	...	...	...	...	...	...	9,306,428	12,585,679	...	12,585,679
Bullion Advances for Coinage	2,190	...	...	...	...	...	...	...	...	2,190	...	2,190
Small Coin Depôt Balances	...	...	...	2,678	...	2,693	2,700	14,886	81,954	104,911	...	104,911
ENGLAND—												
ADVANCES REPAYABLE:												
For purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,284	1,284
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	6,214	6,214
TOTAL	5,466,120	130,521	110,301	22,051	118,750	186,920	228,506	393,198	9,655,585	16,311,952	7,498	16,319,450

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	
RECEIPTS—												
Suspense Accounts—												
Suspense Account	301	11	476	...	1,693	...	...	...	...	2,481	...	2,481
Forest Suspense	...	...	..	...	244	...	...	...	...	244	...	244
Post Office Suspense Account	34	...	...	8	77	40	28	29	...	216	...	216
English Stores Suspense Account	...	...	...	...	14	...	62	...	292	368	...	368
Savings Bank Investment Account, P. O.	747	...	...	...	...	...	30	30	200	1,007	...	1,007
Cheques and Bills—												
Pre-audit Cheques	...	...	...	...	6,282	100	...	...	...	6,382	...	6,382
Cheques issued, Local Funds	...	...	...	...	...	270	...	...	1,343	1,613	...	1,613
Bills of Exchange, receivable	55,000	...	...	...	...	...	...	...	...	55,000	...	55,000
Departmental Accounts—												
Civil Departmental Balances	1,319	4	1,280	...	67,821	...	4,013	...	...	74,437	...	74,437
Postal Cash Balances	1,624	...	...	...	...	...	...	...	...	1,624	...	1,624
Telegraph Cash Balances	1,463	...	...	...	...	...	...	...	...	1,463	...	1,463
Marine Cash Balances	35	...	...	...	...	...	...	...	...	35	...	35
Public Works Cash Balances—												
Buildings and Roads	1,496	21	370	285	424	500	1,330	...	...	4,426	...	4,426
Irrigation	...	...	...	...	211	...	...	...	...	211	...	211
Railway Revenue	...	...	...	45	...	8,347	2,752	...	...	11,144	...	11,144
Railway Capital	499	...	1,182	...	...	3,687	...	...	54	5,422	...	5,422
Total	62,518	36	3,308	338	76,766	12,944	8,215	59	1,889	166,073	...	166,073
DISBURSEMENTS—												
Suspense Accounts—												
Suspense Account	...	...	...	18,305	...	314	237	1,137	...	19,993	...	19,993
Capitalized Outstanding	...	...	...	...	107	...	...	...	5,049	5,156	...	5,156
Post Office Suspense Account	...	4	173	...	...	...	...	...	11	188	...	188
English Stores Suspense Account	...	...	...	...	...	...	...	91	...	91	...	91
Savings Bank Investment Account, P. O.	...	36	75	...	185	1,243	...	...	...	1,539	...	1,539
Cheques and Bills—												
Pre-audit Cheques	...	198	606	...	...	...	606	5,563	2,703	9,676	...	9,676
Cheques issued, Local Funds	...	286	...	...	...	...	...	...	...	286	...	286
Bills Payable	98	...	...	...	...	...	...	...	...	98	..	98
Departmental Cheques	...	...	...	...	...	...	...	...	19	19	...	19
Departmental Accounts—												
Civil Departmental Balances	...	...	...	44	...	940	...	10,300	13,460	24,744	...	24,744
Postal Cash Balances	...	2,353	2,546	2,297	10,962	5,100	2,742	14,558	3,697	44,260	...	44,260
Military Cash Balances	10,184	...	...	...	...	...	...	6,385	15,271	31,840	...	31,840
Public Works Cash Balances—												
Buildings and Roads	...	...	...	...	...	...	...	200	45	245	...	245
Irrigation	558	...	544	...	...	127	642	...	235	2,106	...	2,100
Railway Revenue	3,709	372	332	...	5,478	...	...	4,173	1,543	15,607	...	15,607
Railway Capital	...	9,127	...	...	250	...	191	1,446	...	11,014	...	11,014
Total	14,549	12,381	4,276	20,646	16,982	7,724	4,418	43,853	42,033	166,862	...	166,862

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1891.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account:—					
On Expenditure in England		9	15,568,875		5,087,144
„ Revenue in England		5	392,009		128,089
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,176,866		4,959,055
„ Expenditure in England not charged to Revenue		9	1,079,663		352,781
			16,256,529		5,311,836
Credited as Revenue, under the head "Exchange"		5			78,198
					5,233,638
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	15,969,034	242		5,217 896	
„ Railway Companies—Capital Account	498,186	103		74,608	
	16,467,220			5,292,504	
Remittance Account—					
Postal and Money Order Transactions	165,239	103		42,631	
East Indian Railway Advances	184,466	„		74,057	
Rajputana-Malwa Railway Advances	128,952	„		40,491	
South India Railway Advances	71,660	„		18,972	
Bengal and North Western Railway Advances	5,584	„		1,725	
Military Remittances	48,616	„		15,751	
Other Transactions	122,208	„		33,854	
	726,725	„		227,481	
			15,740,495		5,065,023
Exchange brought to account in excess of that involved in the Remittances from India during the year			516,034	Whereon Exchange at average rate is	Rx. + 168,615

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	66	...	...	...	...	...	...	...	...	66	...	66
Security Purchase Account	7	...	...	...	...	...	...	...	...	7	...	7
Exchange Investment Account	21,285	...	...	...	...	...	...	...	...	21,285	...	21,285
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	13,898	13,898	...	13,898
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	23,582	23,582	...	23,582
Government Account	1,870	...	...	...	...	...	...	...	..	1,870	...	1,870
London Bills Payable, Exchange	243,415	...	...	...	...	...	...	83,975	267,575	594,965	...	594,965
TOTAL	266,643	...	...	...	...	...	...	83,975	305,055	655,673	...	655,673
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	983	...	...	...	...	...	...	...	...	983	...	983
Security Purchase Account	500	...	...	...	...	...	...	...	...	500	...	500
Exchange Investment Account	22,859	...	...	...	...	...	...	...	...	22,859	...	22,859
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	13,021	13,021	...	13,021
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	20,458	20,458	...	20,458
Wasika Officer, Lucknow	1,548	...	...	...	...	...	...	...	...	1,548	...	1,548
ENGLAND—												
Miscellaneous Deposits: Portion of outstanding Interest, repaid by the Eastern Bengal Railway Company on the purchase of their Undertaking by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	11	11
TOTAL	25,890	...	...	...	...	...	...	...	33,479	59,369	11	59,380

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1891.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MONEY ORDERS	16,484,723	...	+1,218,745	+952,806	+1,452,230	+521,711	+5,103,794	+2,053,386	+1,208,772	+2,033,820	+1,939,459	+16,484,723
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	13,758,700	13,757,987	+4,295,450	−121,741	+133,701	−143,603	+1,988,184	−1,335,594	+336,176	−865,315	−4,256,545	+713
Account Current between Military and Military	331,615	331,615	+20,332	...	...	...	...	...	...	−2,055	−24,447	...
Account Current between P. W. & Telegraph, Public Works Accounts	133,451	23,049	+30,532	+8,092	+5,576	+447	+12,081	+12,802	+25,169	+4,387	+11,316	+110,402
Account Current between Post Office and Telegraph, Post Office Accounts	99,978	32,765	−2,967	−1,153	+1,395	−1,342	+85,825	−4,693	−3,151	−3,704	−2,787	+67,213
Transfers between P. W. Officers	20,291,952	20,29 ,246	+300,672	+242,530	+68,233	+2,380	−693,938	+152,083	−87,877	−5 ,251	+66,874	+706
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	14,989	6,855	+8,134	...	...	...	...	...	...	...	...	+8,134
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	533,475	459,987	+73,488	...	...	...	...	...	...	...	...	+73,488
TOTAL OTHER DEPARTMENTAL ACCOUNTS	35,164,160	34,903,504	+4,737,941	+127 728	+208,895	−142,118	+1,387,152	−1,175,602	+270,317	−947,958	−4,205,589	+260,656
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	8,8 6,178	8,198,986	+184,247	+447,891	+1,078,944	+269,161	−98,567	−659,560	−45,347	−366,992	−172,585	+617,192
Accounts between Civil and Guaranteed Railways, Civil Accounts	6,943,098	3,367,677	−170,086	...	...	...		...	...	+712,147	+3,033,360	+3,575,421
TOTAL	15,759,276	11,566,663	+14,161	+447,891	+1,078,944	+269,161	−98,567	−659,560	−45,347	+325,155	+2,860,775	+4,192,613
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	683,050	631,500	+51,550	...	...	...	...	...	...	...	...	+51,550
Accounts Current between Civil and Marine, Marine Accounts	274,663	64,953	+209,710	...	...	...	...	...	...	...	...	+209,710
Accounts Current between Civil and Military, Military Accounts	14,562,388	745,4 9	+7,974,495	...	...	...	...	...	...	+3,221,082	+2,621,342	+13,816,919
Accounts Current between Civil and Public Works, Public Works Accounts	20,768,506	20,291,438	−3,147,358	+478,080	+781,497	+187,667	+444,112	−192,114	−136,613	+1,528,723	+533,074	+477,068
TOTAL	36,288,607	21,733,360	+5,068,397	+478,080	+781,497	+187,667	+444,112	−192,114	−136,613	+4,749,805	+3,154,416	+14,555,247
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	862,388	...	+469,778	+1,424	+16,308	+4,634	+29,726	+9,734	+17,527	+112,235	+201,022	+862,388

DISBURSEMENTS.												
Money Orders	...	16,485,629	−776,006	−361,022	−435,005	−262,661	−5,264,834	−3,224,566	−1,542,184	−2,293,627	−2,325,724	−16,485,629
Other Local Remittances	134,029,809	134,063,119	+8,446,986	−137,197	−1,269,986	−69,154	−10,562,503	−1,394,169	+1,345,908	−734,043	+4,330,848	−33,310
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between P. W. and Telegraph, Telegraph Accounts	23,059	134,582	−111,523	...	...	...	...	...	...	...	...	−111,523
Account Current between Post Office and Telegraph, Telegraph Accounts	32,763	99,983	−67,220	...	...	...	...	...	...	...	...	−67,220
Transfers between Telegraph Officers	1,003	1,003	+14	...	...	...	−61	...	...	...	+47	...
Ditto ditto Indian and Indo-European Telegraph, Telegraph Accounts	89,159	89,159	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	6,851	14,985	−8,134	...	...	...	...	...	...	...	...	−8,134
Account between Guaranteed Railways & P. W. D., Public Works Accounts	460,903	532,110	−116,736	−73,482	...	...	+73	+53,199	+82	+75,908	−10,251	−71,207
TOTAL OTHER DEPARTMENTAL ACCOUNTS	613 738	871,822	−303,599	−73,482	...	...	+12	+53,199	+82	+75,908	−10,204	−258,084
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,329,609	8,946,803	−377,415	−623,719	−1,082,452	−275,181	+41,121	+1,055,967	+362,096	+124,112	+158,277	−617,194
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,349,492	6,922,484	−3,572,992	...	...	...	...	...	...	...	...	−3,572,992
	11,679,101	15,869,287	−3,950,407	−623,719	−1,082,452	−275,181	+41,121	+1,055,967	+362,096	+124,112	+158,277	−4,190,186
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	640,705	690,178	−82,467	−11,398	−28,769	−12,346	+140,605	−18,289	−9,069	−48,889	+21,149	−49,473
Accounts Current between Civil and Marine, Civil Accounts	63,706	274,477	−8,255	−45	−21,136	+8,737	−56,926	+297	+1	−4,016	−129,428	−210,771
Accounts between Civil and Military, Civil Accounts	682,270	14,499,189	−2,002,980	−327,550	−1,110,212	−155,903	−565,905	−2,575,334	−3,406,491	−1,521,016	−2,131,528	−13,816,919
Accounts between Civil and Public Works, Civil Accounts	15,991,206	16,537,431	+3,150,927	−490,845	−771,817	−186,042	−485,712	+233,775	+96,902	−1,490,447	−602,966	−546,225
TOTAL	17,377,887	32,001,275	+1,057,225	−829,838	−1,931,934	−345,554	−987,938	−2,359,551	−3,318,657	−3,064,368	−2,842,773	−14,623,388
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	160,583	−122,178	−6	...	...	−322	−139	−775	−27,004	−10,159	−160,583

No. 95.—ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS, for the Year ended 31st March 1891.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
RECEIPTS—												
Inland Money Orders (Post Office) .	1,218,745	952,806	1,452,230	521,711	5,103,794	2,053,386	1,208,772	2,033,820	1,939,459	16,484,723	...	16,484,723
PAYMENTS—												
Inland Money Orders (Post Office) .	776,006	361,022	435,005	262,661	5,264,834	3,224,566	1,542,184	2,293,627	2,325,724	16,485,629	...	16,485,629

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1891.

ABSTRACT.

	Net Receipts + Payments —
	Rx.
INDIA, GENERAL	+8,446,986
CENTRAL PROVINCES	—137,197
BURMA	—1,269,986
ASSAM	— 69,154
BENGAL	—10,562,503
N.-W. PROVINCES AND OUDH	—1,384,169
PUNJAB	+1,345,908
MADRAS	—734,043
BOMBAY	+4,330,848
TOTAL . Rx.	—33,310

No. 96.—Other Local Remittances during the Year ended 31st March 1891 —*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	5,522,251	5,522,251	...	703,552	703,552	...	2,583,635	2,583,635	...
Forest Remittances	49,154	48,785	+369	181,389	181,153	+236	532,328	537,273	*—4,945*
Post Office Remittances—									
Transfers between Postal Officers	474,576	534,552	*—59,976*	136,133	100,112	+36,021	18,220	16,838	+1,382
Treasury Suspense Account	744,150	744,152	*—2*	677,914	677,714	+200	1,118,126	1,118,361	*—235*
Mint Remittances	4,674,840	4,674,755	+85	...	...	...	...	...	...
Small Coin Depôt Remittances	193,065	193,065	...	...	...	...	4,517	4,517	...
Bengal Remittances	4,448,207	4,448,207	...	...	...	...	...	..	...
Miscellaneous Remittances	71,149	70,991	+158	...	...	...	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	44,097	46,000	*—1,903*	86,600	87,100	*—500*	873,408	869,678	+3,730
Foreign Supply Bills	378,378	376,013	+2,365	48,218	33,968	+14,250	273	273	...
Remittance Transfer Receipts since April 1873	40,369	40,591	*—222*	39,136	39,621	*—485*	237,628	236,512	+1,116
Foreign Remittance Transfer Receipts	421,168	420,760	+408	16,331	16,206	+125	48,058	47,239	+819
Emigrants' Remittance Receipts	5,149	5,954	*—805*	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	16,778,551	8,292,961	+8,485,590	129,000	315,110	*—186,110*	77,010	1,324,233	*—1,247,223*
Central Adjusting Account	293,092	272,173	+20,919	2,746	3,680	*—934*	21,623	46,253	*—24,630*
Total	34,138,196	25,691,210	+8,446,986	2,021,019	2,158,216	*—137,197*	5,514,826	6,784,812	*—1,269,986*

No. 96.—Other Local Remittances during the Year ended 31st March 1891 —*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	406,083	406,083	...	7,936,182	7,937,910	*−1,728*	4,809,216	4,809,216	...
Opium Remittances	...	...	...	925,482	925,543	*−61*	...	...	...
Customs Remittances	...	...	...	2,661,710	2,661,714	*−4*	...	...	...
Forest Remittances	59,177	59,387	*−210*	109,663	108,835	+828	211,402	218,036	*−6,634*
Post Office Remittances—									
Transfers between Postal Officers	81,501	80,783	+718	678,135	670,791	+7,344	274,944	257,054	+17,890
Treasury Suspense Account	375,210	375,210	...	4,064,319	4,062,579	+1,740	2,483,284	2,482,060	+1,224
Small Coin Depôt Remittances	40,812	40,812	...	10,620	10,620	...	19,167	19,167	...
Judicial Remittances	...	...	...	8,747	8,747	...	...	...	...
Miscellaneous Remittances	...	...	...	444	...	+444	131,060	131,060	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	38,482	38,071	+411	1,122,961	1,118,181	+4,780	144,064	142,074	+1,990
Foreign Supply Bills	402,800	399,310	+3,490	2,931	2,801	+130	855	1,010	*−155*
Remittance Transfer Receipts since April 1873	31,562	30,636	+926	285,192	330,259	*−45,067*	325,905	325,324	+581
Foreign Remittance Transfer Receipts	8,439	8,586	*−147*	23,816	23,647	+169	292,693	293,807	*−1,114*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	257,290	328,378	*−71,088*	1,325,359	11,892,567	*−10,567,208*	576,293	1,973,000	*−1,396,707*
Central Adjusting Account	717	3,971	*−3,254*	60,456	24,326	+36,130	9,990	11,234	*−1,244*
TOTAL	1,702,673	1,771,227	*−69,154*	19,216,017	29,778,520	*−10,562,503*	9,278,873	10,663,042	*−1,384,169*

No. 96.—Other Local Remittances during the Year ended 31st March 1891 —*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	4,307,046	4,307,046	...	10,403,113	10,403,113	...	14,422,721	14,422,721	...
Salt Remittances	...	...	...	1,923,185	1,932,113	*—8,928*	12,500	12,500	...
Customs Remittances	...	...	...	170,419	170,419	...	...	...	...
Forest Remittances	118,823	117,612	+1,211	295,542	295,429	+113	288,572	288,572	...
Post Office Remittances—									
Transfers between Postal Officers	170,510	170,804	*—294*	326,017	322,634	+3,383	35,885	35,715	+170
Treasury Suspense Account	1,423,265	1,424,340	*—1,075*	2,192,587	2,192,719	*—132*	1,840,724	1,841,153	*—429*
Mint Remittances	...	...	...	...	...	...	9,406,436	9,403,059	+3,377
Small Coin Depôt Remittances	...	...	...	...	...	...	212,567	212,567	...
Miscellaneous Remittances	500	500	...	53,789	56,226	*—2,437*	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	294,334	290,499	+3,835	85,934	87,534	*—1,600*	625,572	635,792	*—10,220*
Foreign Supply Bills	118,895	119,425	*—530*	720	705	+15	658,740	650,637	+8,103
Remittance Transfer Receipts since April 1873	283,707	284,815	*—1,108*	210,305	212,530	*—2,225*	359,043	357,681	+1,362
Foreign Remittance Transfer Receipts	149,043	152,462	*—3,419*	151,028	150,801	+227	656,010	658,541	*—2,531*
Emigrants' Remittance Receipts	...	...	...	2,532	2,518	+14	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,642,375	170,000	+1,472,375	2,607,963	3,375,753	*—767,790*	6,502,063	2,223,900	+4,278,163
Central Adjusting Account	22,265	147,352	*—125,087*	70,588	25,271	+45,317	113,487	60,634	+52,853
TOTAL	8,530,763	7,184,855	+1,345,908	18,493,722	19,227,765	*—734,043*	35,134,320	30,803,472	+4,330,848

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	209,674	81,060	+128,614	...	...	...	...	...	...	...	...	
Central Provinces Accounts	81,044	209,807	...	−128,763	...	...	...	...	...	...	...	−149
India and Burma—												
India Accounts	128,349	211,385	−83,036	...	...	...	...	...	...	...	...	
Burma Accounts	211,207	128,155	...	...	+83,052	...	...	...	...	...	...	+16
India and Assam—												
India Accounts	18,158	267,565	−249,407	...	...	...	...	...	...	...	...	
Assam Accounts	267,191	17,777	...	...	...	+249,414	...	...	...	...	...	+7
India and Bengal—												
India Accounts	747,462	1,072,801	−325,339	...	...	...	...	...	...	...	...	
Bengal Accounts	1,073,024	747,611	...	...	...	...	+325,413	...	...	...	...	+74
India and N.-W. Provinces & Oudh—												
India Accounts	908,498	750,397	+158,101	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh Accounts	749,455	907,614	...	...	...	...	...	−158,159	...	...	...	−58
India and Punjab—												
India Accounts	689,209	462,243	+226,966	...	...	...	...	...	...	...	...	
Punjab Accounts	464,738	691,715	...	...	...	...	...	...	−226,977	...	...	−11
India and Madras—												
India Accounts	1,126,619	159,870	+966,749	...	...	...	...	...	...	...	...	
Madras Accounts	164,011	1,130,125	...	...	...	...	...	...	...	−966,114	...	+635
India and Bombay—												
India Accounts	3,601,165	128,363	+3,472,802	...	...	...	...	...	...	...	...	
Bombay Accounts	128,411	3,601,226	...	...	...	...	...	...	...	...	−3,472,815	−13
Central Provinces and Burma—												
Central Provinces Accounts	237	545	...	−308	...	...	...	...	...	...	...	
Burma Accounts	545	237	...	...	+308	...	...	...	...	...	...	...
Central Provinces and Assam—												
Central Provinces Accounts	109	79	...	+30	...	...	...	...	...	...	...	
Assam Accounts	79	108	...	...	...	−29	...	...	...	...	...	+1
Central Provinces and Bengal—												
Central Provinces Accounts	1,496	46,360	...	−44,864	...	...	...	...	...	...	...	
Bengal Accounts	46,270	1,366	...	...	...	...	+44,904	...	...	...	...	+40

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	11,223	2,676	...	+8,547	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	2,676	11,223	...	...	...	...	...	−8,547	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	6,774	1,002	...	+5,772	...	...	...	...	...	...	...	...
Punjab Accounts	1,002	6,774	...	...	...	...	...	...	−5,772	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	4,528	7,346	...	−2,818	...	...	...	...	...	...	...	...
Madras Accounts . . .	7,346	4,528	...	...	...	...	...	...	...	+2,818	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	48,140	7,477	...	+40,663	...	...	...	...	...	...	...	...
Bombay Accounts . . .	7,477	48,140	...	...	...	...	...	...	...	...	−40,663	
Burma and Assam—												
Burma Accounts . . .	752	276	...	...	+476	...	...	...	...	...	...	...
Assam Accounts . . .	276	752	...	...	...	−476	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	13,794	5,447	...	...	+8,347	...	...	...	...	...	...	+300
Bengal Accounts . . .	5,682	13,729	...	...	...	...	−8,047	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts . . .	19,211	2,271	...	...	+16,940	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	2,384	19,324	...	...	...	...	...	−16,940	...	...	...	
Burma and Punjab—												
Burma Accounts . . .	19,204	2,645	...	...	+16,559	...	...	...	...	...	...	...
Punjab Accounts . . .	2,622	19,181	...	...	...	...	...	...	−16,559	...	...	
Burma and Madras—												
Burma Accounts . . .	37,384	39,815	...	...	−2,431	...	...	...	...	...	...	...
Madras Accounts . . .	39,970	37,539	...	...	...	...	...	...	...	+2,431	...	
Burma and Bombay—												
Burma Accounts . . .	22,447	11,997	...	...	+10,450	...	...	...	...	...	...	...
Bombay Accounts . . .	11,994	22,444	...	...	...	...	...	...	...	...	−10,450	
Assam and Bengal—												
Assam Accounts . . .	17,395	415,785	...	...	...	−398,390	...	...	...	...	...	+32
Bengal Accounts . . .	415,894	17,472	...	...	...	...	+398,422	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	4,935	2,137	...	...	...	+2,798	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	2,144	4,942	...	...	...	...	...	−2,798	...	...	...	
Assam and Punjab—												
Assam Accounts	823	500	...	...	...	+323	...	...	...	...	...	...
Punjab Accounts . . .	530	853	...	...	...	...	...	...	−323	...	...	
Carried forward .	11,323,558	11,322,684	+4,295,450	−121,741	133,701	−146,360	760,692	−186,444	−249,631	−960,865	−3,523,928	+874

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward .	11,323,558	11,322,684	+4,295,450	—*121,741*	133,701	—*146,360*	760,692	—*186,444*	—*249,631*	—*960,865*	—*3,523,928*	+874
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	60	4	...	...	...	+56	...	...	...	...	...	...
Madras Accounts	4	60	...	...	...	...	...	...	...	—*56*	...	
Assam and Bombay—												
Assam Accounts	2,719	18	...	...	...	+2,701	...	...	...	...	...	...
Bombay Accounts	18	2,719	...	...	...	...	...	...	...	...	—*2,701*	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,246,169	48,145	...	...	...	...	+1,198,024	...	...	...	...	—*309*
N.-W. Provinces & Oudh Accounts .	46,027	1,244,360	...	...	...	...	...	—*1,198,333*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	6,523	3,620	...	...	...	...	+2,903	...	...	...	...	+142
Punjab Accounts	3,778	6,539	...	...	...	...	...	...	—*2,761*	...	...	
Bengal and Madras—												
Bengal Accounts	36,579	15,046	...	...	...	...	+21,533	...	...	...	...	...
Madras Accounts	15,032	36,565	...	...	...	...	...	...	...	—*21,533*	...	
Bengal and Bombay—												
Bengal Accounts	6,995	1,963	...	...	...	...	+5,032	...	...	...	...	+7
Bombay Accounts	2,083	7,108	...	...	...	...	...	...	...	...	—*5,025*	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	88,410	127,674	...	...	...	...	...	—*39,264*	...	...	...	...
Punjab Accounts	127,674	88,410	...	...	...	...	...	...	+39,264	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	5,328	11,837	...	...	...	...	...	—*6,509*	...	...	...	...
Madras Accounts	11,848	5,339	...	...	...	...	...	...	...	+6,509	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	120,751	25,795	...	...	...	...	...	+94,956	...	...	...	—*1*
Bombay Accounts	25,731	120,688	...	...	...	...	...	...	...	...	—*94,957*	
Punjab and Madras—												
Punjab Accounts	3,480	1,671	...	...	...	...	...	...	+1,809	...	...	...
Madras Accounts	1,661	3,470	...	...	...	...	...	...	...	—*1,809*	...	
Punjab and Bombay—												
Punjab Accounts	555,154	7,659	...	...	...	...	...	...	+547,495	...	...	...
Bombay Accounts	7,691	555,186	...	...	...	...	...	...	...	...	—*547,495*	

Madras and Bombay—												
Madras Accounts . . .	101,931	19,492	...	...	...	...	...	...	...	+82,439	...	...
Bombay Accounts . . .	19,496	101,935	...	...	...	...	...	...	...	...	—82,439	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	13,758,700	13,757,987	+4,295,450	—121,741	+133,701	—143,603	+1,988,184	—1,335,594	+336,176	—895,315	—4,256,545	+713
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Eastern Circle	60,729	94,802	—34,073	...	...	...	...	...	...	...	...	—636
Western Circle	94,487	61,050	+33,437	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	36,267	28,660	+7,607	...	...	...	...	...	...	...	...	—19
Military, Madras . . .	28,907	36,533	...	...	...	...	...	...	...	—7,626	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	51,164	31,603	+19,561	...	...	...	...	...	...	...	...	+641
Military, Bombay . . .	32,839	51,759	...	...	...	...	...	...	...	...	—18,920	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	16,305	10,764	...	...	...	...	...	...	...	+5,541	...	+1
Military, Bombay . . .	10,917	16,444	...	...	...	...	...	...	...	...	—5,527	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	331,615	331,615	+26,532	...	...	...	...	...	...	—2,085	—24,447	...

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	43,606	13,074	+30,532	...	...	...	...	...	...	...	...	} —*80,991*
Telegraph Accounts . . .	23,059	134,582	—*111,523*	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	8,375	283	...	+8,092	...	...	...	...	...	...	...	+8,092
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	7,705	2,129	...	...	+5,576	...	...	...	...	...	...	+5,576
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	476	29	...	...	...	+447	...	...	...	...	...	+447
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	12,770	689	...	...	...	...	+12,081	...	...	...	...	+12,081
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,484	682	...	...	...	...	...	+12,802	...	...	...	+12,802
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	28,853	3,684	...	...	...	...	...	...	+25,169	...	...	+25,169
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	4 959	572	...	...	...	...	...	...	...	+4,387	...	+4,387
Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	13,223	1,907	...	...	...	...	...	...	...	...	+11,316	+11,316
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. — Public Works Accounts . . .	133,451	23,049	+30,532	+8,092	+5,576	+447	+12,081	+12,802	+25,169	+4,387	+11,316	+110,402
Telegraph Accounts .	23,059	134,582	—*111,523*	...	...	...	...	...	...	...	...	—*111,523*
Net . . .			—*80,991*	+8,092	+5,576	+447	+12,081	+12,802	+25,169	+4,387	+11,316	—*1,121*

ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	731	3,698	—2,967	...	...	...	...	...	...	...	...	—70,187
Telegraph Accounts . . .	32,763	99,983	—67,220	...	...	...	...	...	...	...	...	
Post Office, Central Provinces, and Telegraph—												
Post Office Accounts . . .	179	1,332	...	—1,153	...	...	...	...	...	...	...	—1,153
Post Office, Burma, and Telegraph—												
Post Office Accounts . . .	4,169	2,784	...	...	+1,385	...	...	...	...	...	...	+1,385
Post Office, Assam, and Telegraph—												
Post Office Accounts . . .	375	1,717	...	...	...	—1,342	...	...	...	...	...	—1,342
Post Office, Bengal, and Telegraph—												
Post Office Accounts . . .	92,064	6,239	...	...	...	...	+85,825	...	...	...	...	+85,825
Post Office, N.-W. Provinces & Oudh, and Telegraph—												
Post Office Accounts . . .	393	5,286	...	...	...	...	...	—4,893	...	...	...	—4,893
Post Office, Punjab, and Telegraph—												
Post Office Accounts . . .	350	3,501	...	...	...	...	...	...	—3,151	...	...	—3,151
Post Office, Madras, and Telegraph—												
Post Office Accounts . . .	1,248	4,952	...	...	...	...	...	...	...	—3,704	...	—3,704
Post Office, Bombay, and Telegraph—												
Post Office Accounts . .	469	3,256	...	...	...	...	...	...	...	...	—2,787	—2,787
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts .	99,978	32,765	—2,967	—1,153	+1,385	—1,342	+85,825	—4,893	—3,151	—3,704	—2,787	+67,213
Telegraph Accounts .	32,763	99,983	—67,220	...	...	...	...	...	...	...	...	—67,220
Net . .			—70,187	—1,153	+1,385	—1,342	+85,825	—4,893	—3,151	—3,704	—2,787	—7
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	2,196,415	2,804,154	+849,821	—13,025	+7,435	—7,667	+21,030	—194,788	—312,703	—715,633	—242,209	—6 7,739
Irrigation Branch	1,110,460	487,685	—15,050	...	—1,875	...	—50,500	+9,397	+73,839	+643,232	—36,259	+622,775
Railway Revenue	6,916,414	6,260,841	+151,142	—73,819	—9,264	—777	—198,505	+436,095	—192,025	—12,988	+546,714	+646,573
Railway Capital	10,068,663	10,729,566	—679,232	+329,374	+71,937	+10,824	—470,963	—98,621	+343,012	+34,138	—201,372	—660,903
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS .	20,291,952	20,291,246	+306,672	+242,530	+68,233	+2,380	—698,938	+152,083	—87,877	—51,251	+66,874	+706
TRANSFERS BETWEEN TELEGRAPH OFFICERS	1, 03	1,003	+14	...	...	...	—61	...	...	...	+47	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	89,159	89,159	...	...	...	...	...	...	...	...	...	...

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam	Bengal	N.-W. Provinces & Oudh	Punjab	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	6,851	14,985	*—8,134*	...	...	..	...	...	...	...	...	} ...
Telegraph Accounts	14,989	6,855	+8,134	..	...	...	...	...	...	...	...	
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account	6,851	14,985	*—8,134*	..	...	...	...	...	...	...	...	*—8,134*
Telegraph Accounts	14,989	6,855	+8,134	...	...	...	...	...	...	...	...	+8,134
Net			.	...	...	...	...	...	...	...	...	.
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	533,475	459,987	+73,488	...	...	...	...	...	...	...	.	} *—43,248*
Public Works Accounts	134,572	251,308	*—116,736*	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	52,210	125,692	...	*—73,482*	...	...	...	...	...	..	...	*—73,482*
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	77	4	...	...	...	...	+73	...	...	...	...	+73
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts	93,190	39,991	...	...	...	...	...	+53,199	...	...	...	+53,199
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	173	91	...	...	...	...	...	..	+82	...	...	+82
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	143,835	67,927	...	...	...	...	...	..	...	+75,908	...	+75,908
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	36,846	47,097	...	...	...	...	...	...	...	...	*—10,251*	*—10,251*
TOTAL ACCOUNTS BETWEEN GUARANTEED RYS & P. W. DEPT. Guaranteed Rys. Accounts	533,475	459,987	+73,488	...	...	...	...	...	...	...	...	+73,488
P. W. Accounts	460,903	532,110	*—116,736*	*—73,482*	...	...	+73	+53,199	+82	+75,908	*—10,251*	*—71,207*
Net			*—43,248*	*—73,482*	...	...	+73	+53,199	+82	+75,908	*—10,251*	+2,281

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,211,821	1,027,574	+184,247	...	...	...	...	...	...	...	...	} —193,168
Post Office Accounts	237,101	614,516	—377,415	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	491,067	43,176	...	+447,891	...	...	...	...	...	...	...	} —175,828
Post Office Accounts	48,043	671,762	...	—623,719	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,126,927	47,983	...	...	+1,078,944	...	...	...	...	...	...	} —3,508
Post Office Accounts	48,634	1,131,086	...	...	—1,082,452	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	334,875	65,714	...	...	...	+269,161	...	...	...	...	...	} —6,020
Post Office Accounts	68,015	343,196	...	...	...	—275,181	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	2,101,458	2,200,025	...	...	...	...	—98,567	...	...	...	...	} —57,446
Post Office Accounts	2,225,831	2,184,710	...	...	...	...	+41,121	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	973,323	1,632,883	...	...	...	...	...	—659,560	...	...	...	} +396,407
Post Office Accounts	2,054,385	998,418	...	...	...	...	...	+1,055,967	...	...	...	
Punjab and Post Office—												
Civil Accounts	751,131	796,478	...	...	...	...	...	...	—45,347	...	...	} +316,749
Post Office Accounts	1,134,321	772,225	...	...	...	...	...	...	+362,096	...	...	
Madras and Post Office—												
Civil Accounts	865,212	1,252,204	...	...	...	...	...	...	...	—386,992	...	} —262,880
Post Office Accounts	1,255,959	1,131,847	...	...	...	...	...	...	...	+124,112	...	
Bombay and Post Office—												
Civil Accounts	960,364	1,132,949	...	...	...	...	...	...	...	...	—172,585	} —14,308
Post Office Accounts	1,257,320	1,099,043	...	...	...	...	...	...	...	...	+158,277	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	8,816,178	8,198,986	+184,247	+447,891	+1,078,944	+269,161	—98,567	—659,560	—45,347	—386,992	—172,585	+617,192
Post Office Accounts	8,329,609	8,946,803	—377,415	—623,719	—1,082,452	—275,181	+41,121	+1,055,967	+362,096	+124,112	+158,277	—617,194
Net			—193,168	—175,828	—3,508	—6,020	—57,446	+396,407	+316,749	—262,880	—14,308	—2

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1891—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
Account between—												
India and Telegraph—												
Civil Accounts	82,704	165,171	—*82,467*	...	...	...	...	...	...	...	...	+733
Telegraph Accounts	158,641	75,441	+83,200	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,372	13,770	...	—*11,398*	...	...	...	...	...	...	...	+225
Telegraph Accounts	13,995	2,372	+11,623	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	71,593	100,362	...	...	—*28,769*	...	...	...	...	...	...	+178
Telegraph Accounts	100,529	71,582	+28,947	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	6,752	19,098	...	...	...	—*12,346*	...	...	...	...	...	+1,122
Telegraph Accounts	19,074	5,606	+13,468	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	176,561	35,956	...	...	...	...	+140,605	...	...	...	...	—*49*
Telegraph Accounts	35,535	176,189	—*140,654*	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	18,279	36,568	...	...	...	...	...	—*18,289*	...	...	...	+10
Telegraph Accounts	36,631	18,332	+18,299	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	29,812	38,881	...	...	...	...	...	...	—*9,069*	...	...	+36
Telegraph Accounts	38,876	29,771	+9,105	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	69,743	118,632	...	...	...	...	...	...	...	—*48,889*	...	—*218*
Telegraph Accounts	118,477	69,806	+48,671	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	182,889	161,740	...	...	...	...	...	...	...	...	+21,149	+40
Telegraph Accounts	161,292	182,401	—*21,109*	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Telegraph. — Civil Accounts	640,705	690,178	—*82,467*	—*11,398*	—*28,769*	—*12,346*	+140,605	—*18,289*	—*9,069*	—*48,889*	+21,149	—*49,473*
Telegraph Accounts	683,050	631,500	+51,550	...	...	...	...	...	...	...	...	+51,550
Net			—*30,917*	—*11,398*	—*28,769*	—*12,346*	+140,605	—*18,289*	—*9,069*	—*48,889*	+21,149	+2,077

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	12,068	20,323	—8,255	...	...	...	...	...	...	...	...	} +6
Marine Accounts. . . .	20,344	12,083	+8,261	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	...	45	...	—45	...	...	...	...	...	...	...	} —1
Marine Accounts. . . .	44	...	+44	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	9,448	30,584	...	...	—21,136	...	...	...	...	...	...	} ...
Marine Accounts . . .	30,803	9,667	+21,136	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	8,737	...	...	...	...	+8,737	...	...	...	...	...	} ...
Marine Accounts	...	8,737	—8,737	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	16,759	73,685	...	...	...	...	—56,926	...	...	...	...	} —1,026
Marine Accounts . . .	73,682	17,782	+55,900	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Marine—												
Civil Accounts	314	17	...	...	...	...	...	+297	...	...	...	} ...
Marine Accounts . . .	28	325	—297	...	...	...	...	...	...	...	...	
Punjab and Marine—												
Civil Accounts	1	...	...	...	...	...	...	...	+1	...	...	} ...
Marine Accounts . . .	...	1	—1	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	1,524	5,540	...	...	...	...	...	...	..	—4,016	...	} —39
Marine Accounts . . .	5,549	1,572	+3,977	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	14,855	144,283	...	...	...	...	...	...	...	...	—129,428	} —1
Marine Accounts. . . .	144,213	14,786	+129,427	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts .	63,706	274,477	—8,255	—45	—21,136	+8,737	—56,926	+297	+1	—4,016	—129,428	—210,771
Marine Accounts	274,663	64,953	+209,710	...	...	...	...	...	...	...	...	+209,710
Net . . .			+201,455	—45	—21,136	+8,737	—56,926	+297	+1	—4,016	—129,428	—1,061

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891 —*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	134,680	1,205,205	−1,070,525	...	...	...	...	...	..	...	...	+33,873
Military Accounts	1,239,289	134,891	+1,104,398	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	1,197	145,873	...	−144,676	...	...	...	...	...	...	...	+737
Military Accounts	146,502	1,089	+145,413	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	3,263	32,719	...	...	−29,456	...	...	...	...	...	...	−2,471
Military Accounts	37,059	10,074	+26,985	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	32,233	188,119	...	...	...	−155,886	...	...	...	...	...	+89
Military Accounts	180,825	24,850	+155,975	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	84,279	641,576	...	...	...	...	−557,297	...	...	...	...	−1,086
Military Accounts	619,306	63,095	+556,211	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	53,271	2,620,299	...	...	...	...	...	−2,567,028	...	...	...	−18,669
Military Accounts	2,601,555	53,196	+2,548,359	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	52,983	3,455,166	...	...	...	...	...	...	−3,402,183	...	...	−3,751
Military Accounts	3,479,815	81,383	+3,398,432	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	74	1,142	...	...	...	...	...	...	...	−1,068	...	...
Military Accounts	1,142	74	+1,068	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	4,481	50,857	...	...	...	...	...	...	...	...	−46,376	−8,722
Military Accounts	40,938	3,284	+37,654	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	22,180	450,219	−428,039	...	...	...	...	...	...	...	...	−1,313
Military Accounts	454,473	27,747	...	...	...	...	...	...	...	+426,726	...	
Central Provinces and Military, Madras—												
Civil Accounts	825	38,566	...	−37,741	...	...	...	...	...	...	...	−1
Military Accounts	38,490	750	...	...	...	...	...	...	...	+37,740	...	

Burma and Military, Madras—												
Civil Accounts	46,101	1,149,107	...	...	−1,073,006	...	...	...	...	...	...	
Military Accounts	1,166,395	76,410	...	...	...	...	...	...	...	+1,089,985	...	+16,979
Assam and Military, Madras—												
Civil Accounts	5	22	...	...	...	−17	...	...	...	...	...	
Military Accounts	6,207	6,213	...	...	...	...	...	...	...	−6	...	−23
Bengal and Military, Madras—												
Civil Accounts	392	26,783	...	...	...	...	−26,391	...	...	...	...	
Military Accounts	29,958	3,564	...	...	...	...	...	...	...	+26,394	...	+3
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	175	1,598	...	...	...	...	...	−1,423	...	...	...	
Military Accounts	6,509	4,634	...	...	...	...	...	...	...	+1,875	...	+452
Punjab and Military, Madras—												
Civil Accounts	179	4,712	...	...	...	...	...	...	−4,533	...	...	
Military Accounts	6,780	2,179	...	...	...	...	...	...	...	+4,601	...	+68
Madras and Military, Madras—												
Civil Accounts	57,164	1,575,654	...	...	...	...	...	...	...	−1,518,490	...	
Military Accounts	1,587,914	85,354	...	...	...	...	...	...	...	+1,502,560	...	−15,930
Bombay and Military, Madras—												
Civil Accounts	3,077	134,520	...	...	...	...	...	...	...	...	−131,443	
Military Accounts	139,114	7,907	...	...	...	...	...	...	...	+131,207	...	−236
India and Military, Bombay—												
Civil Accounts	53,223	557,639	−504,416	...	...	...	...	...	...	...	...	
Military Accounts	563,128	56,017	...	...	...	...	...	...	...	...	+507,111	+2,695
Central Provinces and Military, Bombay—												
Civil Accounts	4,958	150,091	...	−145,133	...	...	...	...	...	...	...	
Military Accounts	150,246	5,079	...	...	...	...	...	...	...	...	+145,167	+34
Burma and Military, Bombay—												
Civil Accounts	357	8,107	...	...	−7,750	...	...	...	...	...	...	
Military Accounts	8,041	291	...	...	...	...	...	...	...	...	+7,750	...
Assam and Military, Bombay—												
Civil Accounts	20	20	...	...	...	...	...	...	...	...	...	
Military Accounts	...	...	...	...	...	...	...	...	...	...	...	...
Bengal and Military, Bombay—												
Civil Accounts	41	2,258	...	...	...	...	−2,217	...	...	...	...	
Military Accounts	2,258	41	...	...	...	...	...	...	...	...	+2,217	...
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	41	6,924	...	...	...	...	...	−6,883	...	...	...	
Military Accounts	6,924	40	...	...	...	...	...	...	...	...	+6,884	+1
Punjab and Military, Bombay—												
Civil Accounts	251	26	...	...	...	...	...	...	+225	...	...	
Military Accounts	52	276	...	...	...	...	...	...	...	...	−224	+1
Madras and Military, Bombay—												
Civil Accounts	108	1,566	...	...	...	...	...	...	...	−1,458	...	
Military Accounts	1,586	135	...	...	...	...	...	...	...	...	+1,451	−7
Bombay and Military, Bombay—												
Civil Accounts	96,712	2,050,421	...	...	...	...	...	...	...	...	−1,953,709	
Military Accounts	2,047,882	96,896	...	...	...	...	...	...	...	...	+1,950,986	−2,723
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	682,270	14,499,189	−2,002,980	−327,550	−1,110,212	−155,903	−585,905	−2,575,334	−3,406,491	−1,521,016	−2,131,528	−13,816,919
Military Accounts	14,562,383	745,469	+7,974,495	...	...	...	...	...	...	+3,221,082	+2,621,342	+13,816,919
Net			+5,971,515	−327,550	−1,110,212	−155,903	−585,905	−2,575,334	−3,406,491	+1,700,066	+489,814	...

No. 97.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1891—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,554,070	2,403,143	+3,150,927	...	...	...	...	...	...	...	...	+3,569
P. W. Accounts	4,286,342	7,433,700	*—3,147,358*	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	463,943	954,700	...	*—490,845*	...	...	...	...	...	...	...	*—12,765*
P. W. Accounts	1,291,595	813,515	...	+478,080	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	608,891	1,380,708	...	...	*—771,817*	...	...	...		...	...	+9,680
P. W. Accounts	1,389,627	608,130	...	...	+781,497	...	...	...		...	...	
Assam and P. W. Dept.—												
Civil Accounts	16,252	202,294	...	...	...	*—186,042*	...	...	...	...	...	+1,625
P. W. Accounts	203,595	15,928	...	...	...	+187,667	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,941,113	2,426,825	...	...	...	...	*—485,712*	...	...	...	...	*—41,600*
P. W. Accounts	2,785,358	2,341,246	...	...	...	...	+444,112	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,340,734	2,106,959	...	...	...	...	...	+233,775	...	...	...	+41,661
P. W. Accounts	2,180,946	2,373,060	...	...	...	...	...	*—192,114*	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,647,670	2,550,768	...	...	...	...	...	...	+96,902	...	...	*—39,711*
P. W. Accounts	4,189,686	4,326,299	...	...	...	...	...	...	*—136,613*	...	...	
Madras and P. W. Dept.—												
Civil Accounts	414,071	1,904,518	...	...	...	...	...	...	...	*—1,490,447*	...	+38,276
P. W. Accounts	1,921,429	392,706	...	...	...	...	...	...	...	+1,528,723	...	

Bombay and P. W. Dept.—												
Civil Accounts	2,094,462	2,607,428	...	...	...	...	...	...	...	...	−602,966	−69,892
P. W. Accounts	2,519,928	1,986,854	...	...	...	...	...	...	...	...	+533,074	
Total Accounts Current between Civil and Public Works. — Civil Accts.	15,991,206	16,537,431	+3,150,927	−490,845	−771,817	−186,042	−485,712	+233,775	+96,902	−1,490,447	−602,966	−546,225
P. W. Accts.	20,768,506	20,291,438	−3,147,358	+478,080	+781,497	+187,667	+444,112	−192,114	−136,613	+1,528,723	+533,074	+477,068
Net			+3,569	−12,765	+9,680	+1,625	−41,600	+41,661	−39,711	+38,276	−69,892	−69,157
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
Account between—												
India and Guaranteed Railways—												
Civil Accounts	12,307	182,393	−170,086	...	...	...	...	...	...	...	...	−3,743,078
Guaranteed Railways Accounts	3,349,492	6,922,484	−3,572,992	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,425,134	712,987	...	...	...	...	...	...	...	+712,147	...	+712,147
Bombay and Guaranteed Railways—												
Civil Accounts	5,505,657	2,472,297	...	...	...	...	...	...	...	...	+3,033,360	+3,033,360
Total Accounts between Civil and Guaranteed Railways — Civil Accounts	6,943,098	3,367,677	−170,086	...	...	...	...	...	...	+712,147	+3,033,360	+3,575,421
Guaranteed Railways Accounts	3,349,492	6,922,484	−3,572,992	...	...	...	...	...	...	...	...	−3,572,992
Net			−3,743,078	...	...	...	...	...	...	+712,147	+3,033,360	+2,429

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1891.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—Military	...	...	...	...	...	...	...	...	19	19	...	19
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	6	9	15	...	15
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	154,984	154,984	...	154,984
Little Basses' Light Vessel dues	...	...	2,677	...	8,266	...	...	797	2,227	13,967	...	13,967
Balances of Shipping Masters' Accounts	...	...	35	...	1,357	...	...	6	387	1,785	...	1,785
Miscellaneous—												
Civil	4	...	...	...	...	...	...	...	1	5	...	5
Military	75	...	...	...	...	...	...	226	211	512	...	512
TOTAL	79	...	2,712	...	9,623	...	...	1,035	157,838	171,287	...	171,287
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	30,200	...	...	...	...	...	...	...	...	30,200	...	30,200
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	40	...	...	...	...	40	...	40
Military	26,482	...	...	...	...	...	...	7,678	7,015	41,175	...	41,175
Family Allotments—												
Civil	60	...	8	...	...	...	...	10	...	78	...	78
Military	50	...	...	...	...	...	...	48	165	263	...	263
Public Works	312	60	...	...	116	...	4,420	60	...	4,968	...	4,968
Marine	186	...	...	...	...	...	...	...	...	186	...	186
Remittances by Administrators General	4,208	...	...	...	...	...	...	...	...	4,208	...	4,208
East Indian Railway Company: Advances in England for purchase of Stores, &c.	184,466	...	...	...	...	...	...	...	...	184,466	...	184,466

Rajputana-Malwa Railway: Do. do. do.	128,952	...	...	...	...	...	...	...	...	128,952	...	128,952
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	71,660	...	71,660	...	71,660
Bengal and North-Western and Tirhoot Railways: Advances in England for purchase of Stores, &c.	...	...	...	...	5,584	...	...	...	...	5,584	...	5,584
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	3,315	...	98	419	4,905	744	1,772	20,111	10,359	41,723	...	41,723
Public Works	...	1,364	13,072	4,215	9,130	8,528	10,840	7,334	21,862	76,345	...	76,345
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	20,922	...	418	...	208	119	353	1,863	2,572	26,455	...	26,455
Public Works	...	...	...	...	...	233	...	...	...	233	...	233
Stamps on Military Commissions	15	...	...	...	...	...	...	1	6	22	...	22
India 4½ °/₀ Rupee Loans of 1878-79: Interest and Brokerage on Conversion	59,502	...	...	...	...	...	...	...	...	59,502	...	59,502
Miscellaneous—												
Civil	10,820	...	...	...	120	95	307	1,952	953	14,247	...	14,247
Military	231	...	...	...	...	...	...	483	252	966	...	966
Public Works	—22	...	...	...	...	15	—165	...	...	—172	...	—172
TOTAL	469,699	1,424	13,596	4,634	20,103	9,734	17,527	111,200	43,184	691,101	...	691,101
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	125,920	125,920
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	28,247	28,247
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	911	911
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	65	65
Miscellaneous	...	...	...	...	...	...	...	...	...	...	6,739	6,739
TOTAL	...	...	...	...	...	...	...	...	...	...	161,882	161,882
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	87	87
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	30,160	30,160
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	2,196	2,196
South Indian Railway Company for do.	...	...	...	...	...	...	...	...	...	...	1,214	1,214
Miscellaneous	...	...	...	...	...	...	...	...	...	...	4,026	4,026
TOTAL	...	...	...	...	...	...	...	...	...	...	37,683	37,683
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	469,778	1,424	16,308	4,634	29,726	9,734	17,527	112,235	201,022	862,388	199,565	1,061,953

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1891 —*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA	England.	TOTAL.
	Rx	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	84,372	...	...	...	...	...	...	10,625	...	94,997	...	94,997
Military	...	...	...	...	...	...	...	...	276	276	...	276
Marine	17,583	...	...	...	...	...	...	...	...	17,588	...	17,588
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,952	...	...	...	...	...	...	11,198	3,776	22,926	...	22,926
Ditto ditto to retired Hong-Kong Police	...	...	...	...	34	65	762	42	16	919	...	919
Little Basses' Light Vessel dues	...	...	...	...	82	...	...	4	...	86	...	86
Balances of Shipping Masters' Accounts	...	...	...	...	34	...	...	17	83	134	...	134
Expeditions to Egypt, Military	...	...	...	...	...	...	...	...	474	474	...	474
Defence Works at Aden	7,470	...	...	...	...	...	...	...	...	7,470	...	7,470
Miscellaneous—												
Civil	360	...	...	...	15	...	...	90	15	480	...	480
Military	2,964	...	...	...	...	...	...	1,235	5,132	9,331	...	9,331
Marine	568	...	...	...	...	...	...	..	...	568	...	568
TOTAL	121,274	...	...	...	165	65	762	23,211	9,772	155,249	...	155,249
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	124	...	...	...	...	...	...	14	9	147	...	147
Family Allotments	5	...	...	...	...	...	...	...	...	5	...	5
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	6	...	...	...	...	...	...	11	17	...	17
Pay and Pensions paid in England chargeable to Provincial and Local Funds, Foreign States, &c.	1	...	...	...	...	...	...	...	...	1	...	1
Miscellaneous—												
Civil	58	...	...	...	157	74	13	3,583	267	4,152	...	4,152
Military	612	...	...	...	...	...	...	196	100	908	...	908
Public Works	102	...	...	...	...	...	...	...	...	102	...	102

Marine	2	...	...	...	...	...	...	...	...	2	...	2
TOTAL	904	6	...	...	157	74	13	3,793	387	5,334	...	5,334
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	165,239	165,239
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,442	12,442
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,435	1,435
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	4,791	4,791
Miscellaneous	...	...	...	...	...	...	...	...	...	...	230	230
TOTAL	...	...	...	...	...	...	...	...	...	...	184,137	184,137
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia		...	...	...	...	...	...	...	...	...	29,787	29,787
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	48,703	48,703
Family Allotments	...	...	...	...	...	...	...	...	...	...	6,158	6,158
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	40,836	40,836
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	186,662	186,662
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	128,952	128,952
South Indian Railway Company Do. do.	...	...	...	...	...	...	...	...	...	...	72,874	72,874
Bengal and North-Western Railway Do. do.	...	...	...	...	...	...	...	...	...	...	5,584	5,584
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	122,332	122,332
Interest and Brokerage on Conversion of India 4½ per cent. Rupee Loans	...	...	...	...	...	...	...	...	...	...	70,063	70,063
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	26,359	26,359
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3,843	3,843
TOTAL	...	...	...	...	...	...	...	...	...	...	742,153	742,153
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	122,178	6	...	...	322	139	775	27,004	10,159	160,583	926,290	1,086,873

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1890-91.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1890-91.

N B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—						
Income from land, the property of the Funds	21,167	3,128	76,575	181	25,149	126,200
Stamps—						
Sale of Stamps	...	328	...	...	...	328
Excise—						
License Fees and Duties	4	3,869	85	...	10,149	14,107
Provincial Rates—						
Rates and Cesses on Lands	362	612	...	...	...	974
Miscellaneous	...	...	7,195	...	260	7,455
Assessed Taxes—						
Taxes upon Houses	12,820	34,766	...	...	...	47,586
Licenses on Trades and Professions	1,993	303	30	...	...	2,326
Chowkidari Tax	4,052	629	...	...	...	5,281
Octroi	51,097	3,433	...	...	...	54,530
Miscellaneous (including Taxes on Horses and Carriages)	2,798	987	...	...	...	3,785
Registration—						
Fees and Miscellaneous	...	59	56	...	79	194
Police—						
Fees, Fines, and Forfeitures	2,958	621	...	...	262	3,841
Unclaimed property	57	38	...	...	...	95
Miscellaneous (including Cattle-pound Receipts)	2,051	1,150	...	...	1,104	4,305
Marine—						
Hire of Vessels	...	...	3,749	431	1,386	5,566
Sale-proceeds of Vessels and Stores	...	...	1,130	886	...	2,016
Pilotage Receipts	...	...	25,106	29,151	...	54,257
Other Fees and Dues	...	...	490,715	235,902	8,316	734,933
Education—						
School-fees	125	384	...	...	21,346	21,855
Miscellaneous	...	735	...	...	2,277	3,012
Medical—						
Hospital Receipts (including sale of Medicines)	78	162	...	...	...	240
Minor Departments—						
Agriculture—						
Public Gardens	1,395	52	...	...	...	1,447
Public Exhibitions and Fairs	...	398	...	...	...	398
Sanitation—						
Conservancy Tax and Fees	12,825	1,459	662	...	...	14,946
Sales of Manure, &c.	4,714	735	234	...	...	5,683
Water-supply—						
Sale of Water	558	...	5,322	2,449	...	8,329
Other Receipts	550	...	...	...	...	550
Interest—						
Interest on Government Securities and other Investments	571	1,439	13,926	4,344	11,632	31,912
Superannuation—						
Contributions towards Pensions, &c.	...	...	...	5	...	5
Miscellaneous—						
Sales of old Materials	237	313	451	115	11	1,127
Sales of Land and Houses	82	97	822	...	...	1,00[illegible]
Contributions (including Grants-in-aid from Government)	14,391	3,732	1,310	12,143	24,387	55,963
Rents of Houses	4,200	10,010	61,104	141	417	75,872
Sales of Fruit, Grass, &c.	14,664	429	...	...	70	15,163
Miscellaneous	10,368	3,535	176,602	1,944	6,035	198,484
Public Works—						
Tolls and Ferries	151	699	4,243	29	12,895	18,017
Miscellaneous	296	145	29,536	2,466	12,073	44,516
	165,164	74,247	898,853	290,187	137,848	1,566,299
Deposits and Advances—						
Loans from Government	12	...	448,618	50,209	...	498,839
Loans by Public Subscription	...	...	102,400	...	...	102,400
Sale-proceeds of Investments	...	...	13,302	...	1,770	15,072
Stock Account	...	...	32,128	...	...	32,128
Other Deposits and Advances	318	337	20,759	36,716	277	58,407
Total Receipts . Rx.	165,494	74,584	1,516,060	377,112	139,895	2,273,145
Opening Balance* . Rx.	47,421	23,489	240,491	139,339	36,465	487,205
GRAND TOTAL . Rx.	212,915	98,073	1,756,551	516,451	176,360	2,760,350

* The differences between these and the corresponding closing balances in last year's account are explained in the detailed accounts.

LOCAL FUNDS for 1890-91.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest—						
Interest on debt	684	...	263,068	15,641	751	280,144
Refunds—						
Refunds of Taxes	5,275	19	...	469	146	5,909
Miscellaneous Refunds	673	360	...	1,814	1,493	4,340
Charges of Collection of Revenue—						
Excise Establishments	...	...	...	...	388	388
Rate and Cess Collecting Establishments	2,412	2,184	...	13,784	...	18,380
Other Collecting Establishments	2,273	873	36,025	...	5,619	44,790
General Administration—						
Establishments engaged in General Management and Accounts	9,599	2,879	61,438	9,735	5,410	89,061
Contributions towards Establishment in Government Offices	439	1,301	125	405	309	2,579
Law and Justice—						
Criminal Courts	...	405	...	...	...	405
Jails	...	51	...	...	...	51
Police—						
Executive Force	26,676	18,467	6,033	120	11,625	62,921
Miscellaneous (including Cattle-pounds)	1,211	754	1,490	5,124	956	9,535
Marine—						
Dockyard and Port Establishments	...	...	58,349	43,049	2,746	104,144
Pilotage Establishments	...	...	10,892	22,095	...	32,987
Ship and Boat Establishments	...	...	27,676	13,096	2,584	43,356
Light-houses and Light-ships	...	...	21,308	6,196	...	27,504
Building, Purchase, and Repair of Ships	...	...	14,318	15,003	388	29,709
Miscellaneous	...	...	39,321	16,878	...	56,199
Education—						
Inspection	...	161	...	...	30	191
Colleges and Schools	240	2,847	...	...	26,341	29,428
Scholarships and Prizes	...	81	...	...	1,663	1,744
Grants-in-aid	660	1,469	...	...	162	2,291
Miscellaneous	...	...	...	...	343	343
Medical—						
Professional Establishment	513	18	1,686	508	...	2,725
Hospitals and Dispensaries	7,471	2,418	1,059	3	3,438	14,389
Vaccination	537	848	...	...	24	1,409
Minor Departments—						
Public Gardens (Establishment and other Charges)	7,038	1,093	...	...	...	8,131
Cemeteries (Establishment and other Charges)	632	24	...	...	...	656
Public Fairs and Exhibitions	...	133	...	...	...	133
Conservancy (Establishment and other Charges)	55,986	13,451	2,602	60	635	72,734
Water-supply (Establishment and other Charges)	3,124	1,843	3,316	...	...	8,283
Statistical Establishments	26	96	34	...	...	156
Superannuation—						
Pensions and Gratuities	66	181	2,982	864	1,119	5,212
Miscellaneous—						
Rents, Rates, and Taxes	306	2	44,537	15	412	45,272
Petty Establishments	3,877	3,157	...	31	...	7,065
Miscellaneous	6,600	2,309	195,813	27,264	40,815	272,801
Public Works—						
Supervising Establishment, Tools and Plant			8,612	8,302		
Stock not chargeable to any particular work			5,719	519		
Original Works—						
Buildings (bracketed total for Supervising Establishment to Other Works)	9,162	4,980	37,398	14,205	12,350	680,973
Roads			2,350	118		
Port Appliances			50,202	33,951		
Other Works			451,133	41,972		
Maintenance and Repairs—						
Buildings			1,215	2,296	1,040	
Roads			4,260	2,030	2,339	
Port Appliances (bracketed total for Maintenance and Repairs and Petty Construction)	16,903	11,538	38,846	4,769	...	106,735
Other Works			10,925	2,551	2,655	
Petty Construction and Repairs			4,413	517	438	
	162,383	73,942	1,407,145	303,384	126,219	2,073,073
Deposits and Advances—						
Repayment of Loans from Government	1,042	...	23,695	2,139	...	26,876
Repayment of Loans from the public	4,000	...	...	9,077	...	13,077
Investment in Government Securities or otherwise	843	13	...	39,900	4,483	45,239
Stock Account	...	...	3,331	...	1,002	4,933
Other Deposits and Advances	445	98	63,228	7,863	477	72,111
Total Disbursements . Rx.	168,713	74,053	1,497,399	362,363	132,781	2,235,309
Closing Balance . Rx.	44,202	24,020	259,152	154,088	43,579	525,041
GRAND TOTAL . Rx.	212,915	98,073	1,756,551	516,451	176,360	2,760,350

I.—ACCOUNT of CANTONMENT FUNDS for 1890-91.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	1,870	1,674	767	4	313	7,219	7,595	...	1,725	21,167
EXCISE—										
License Fees and Duties	4	...	...	...	..	...	...	...	...	4
PROVINCIAL RATES—										
Rates and Cesses on Lands	326	...	...	...	...	11	...	...	25	362
ASSESSED TAXES—										
Taxes upon Houses	19	...	2,024	150	1,484	1,426	3,378	354	3,985	12,820
Licenses on Trades and Professions	239	24	...	...	...	627	23	126	954	1,993
Chowkidari Tax	1,784	56	81		52	2,031	648	...	...	4,652
Octroi	11,657	11,589	...	...	...	4,848	17,545	...	5,458	51,097
Miscellaneous (including Taxes on Horses and Carriages)	1,195	51	...	9	221	318	317	202	485	2,798
POLICE—										
Fees, Fines, and Forfeitures	441	107	336	2	142	571	831	45	483	2,958
Unclaimed property	1	...	12	1	1	11	4	...	27	57
Miscellaneous (including Cattle-pound Receipts)	161	197	123	250	166	648	260	83	163	2,051
EDUCATION—										
School Fees	...	...	...	...	...	...	...	...	125	125
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	33	...	...	...	42	...	...	3	78
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	173	71	24	...	...	363	480	...	284	1,395
Sanitation—										
Conservancy Tax and Fees	101	1,320	1,054	20	254	3,210	397	109	6,360	12,825
Sales of Manure, &c.	125	162	...	...	...	737	753	77	2,860	4,714
Water-supply—										
Sale of Water	31	...	55	...		...	402	...	70	558
Other Receipts	487	26	3	34	...	...	...	...	...	550
INTEREST—										
Interest on Government Securities and other Investments	215	...	...	...	.	289	...	...	67	571
MISCELLANEOUS—										
Sales of old Materials	14	10	1	1	68	59	80	...	4	237
Sales of Land and Houses	32	7	...	...	...	..	...	...	43	82
Contributions (including Grants-in-aid from Government)	3,769	194	5,028	271	515	1,353	1,983	270	1,008	14,391
Rents of Houses	1,221	292	861	...	25	89	184	.	1,528	4,200
Sales of Fruit, Grass, &c.	724	1,279	283	83	693	5,884	4,174	250	1,294	14,664
Miscellaneous	1,590	492	1,127	6	703	4,008	2,121	6	315	10,368
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	149	2	...	...	...	151
Miscellaneous	18	30	5	...	...	...	187	...	56	296
DEPOSITS AND ADVANCES—										
Loans from Government	12	..	...	...	.	..	...	...	...	12
Other Deposits and Advances	...	24	12	2	...	245	3	..	32	318
TOTAL RECEIPTS . Rx.	26,209	17,638	11,796	833	4,786	33,991	41,365	1,522	27,354	165,494
OPENING BALANCE . Rx.	6,226	3,654	1,655	174	(a) 1,614	(b) 12,824	(c) 9,176	309	11,789	47,421
GRAND TOTAL . Rx.	32,435	21,292	13,451	1 007	6,400	46,815	50,541	1,831	39,143	212,915

Disbursements.										
Interest—										
Interest on debt	...	...	...	...	...	...	...	...	684	684
Refunds—										
Refunds of Taxes	863	3,276	5	...	2	28	953	9	139	5,275
Miscellaneous Refunds	2	3	17	...	...	259	16	...	376	673
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	165	...	204	...	101	334	1,274	115	219	2,412
Other Collecting Establishments	688	866	32	6	28	216	285	...	152	2,273
General Administration—										
Establishments engaged in General Management and Accounts	1,145	535	729	45	471	2,349	2,707	147	1,471	9,599
Contributions towards Establishment in Government Offices	34	...	80	...	20	211	...	...	94	439
Police—										
Executive Force	4,370	1,644	1,749	...	1,631	5,278	7,627	...	4,377	26,676
Miscellaneous (including Cattle-pounds)	116	71	36	28	6	107	748	19	80	1,211
Education—										
Colleges and Schools	...	...	...	...	...	...	...	...	240	240
Grants-in-aid	420	75	...	...	...	75	60	...	30	660
Medical—										
Professional Establishment	197	268	...	...	...	48	...	...	...	513
Hospitals and Dispensaries	880	613	236	20	329	2,093	1,961	...	1,339	7,471
Vaccination	82	59	39	...	36	106	96	...	119	537
Minor Departments—										
Public Gardens (Establishment and other Charges)	579	551	383	...	52	2,341	2,568	...	564	7,038
Cemeteries (Establishment and other Charges)	39	60	...	...	...	301	232	...	...	632
Conservancy (Establishment and other Charges)	7,224	4,959	5,371	651	1,719	11,497	11,127	1,102	12,336	55,986
Water-supply (Establishment and other Charges)	1,765	389	170	18	6	15	359	...	402	3,124
Statistical Establishments	...	...	26	...	...	...	...	...	...	26
Superannuation—										
Pensions and Gratuities	24	10	...	...	28	...	4	...	...	66
Miscellaneous—										
Rents, Rates, and Taxes	...	36	...	...	12	109	124	...	25	306
Petty Establishments	503	141	992	...	194	1,571	343	...	133	3,877
Miscellaneous	1,357	494	249	11	145	1,945	2,169	...	230	6,600
Public Works—										
Supervising Establishment, Tools and Plant	170	46	...	...	...	...		9	114	
Original Works—										
Buildings	380	141	150	...	24	924	1,942	107	1,488	9,162
Roads	195	173	1	...	130	255		...	333	
Other Works	250	375	297	17	43	1,231		30	337	
Maintenance and Repairs—										
Buildings	369	252	110	...	61	845		...	60	
Roads	1,001	1,803	771	...	285	2,554	5,560	11	256	16,903
Other Works	367	447	197	70	34	196		...	282	
Petty Construction and Repairs	861	5	28	3	15	231		44	185	
Deposits and Advances—										
Repayment of Loans from Government	1,042	...	...	...	...	...	...	...	...	1,042
Repayment of Loans from the Public	...	...	...	...	...	...	...	...	4,000	4,000
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	843	843
Other Deposits and Advances	...	10	13	...	...	148	65	...	209	445
Total Disbursements . Rx.	25,088	17,302	11,885	869	5,372	35,267	40,220	1,593	31,117	168,713
Closing Balance . Rx.	7,347	3,990	1,566	138	1,028	11,548	10,321	238	8,026	44,202
GRAND TOTAL . Rx.	32,435	21,292	13,451	1,007	6,400	46,815	50,541	1,831	39,143	212,915

(a) Falls short of the closing balance of last year by Rx. 26 owing to the exclusion of the accounts of the Buxa Cantonment Fund at Julpaiguri from the Government Treasury accounts.
(b) Falls short of the closing balance of last year by Rx. 46 owing to some adjustments not included in the accounts of that year.
(c) Exceeds the closing balance of last year by Rx. 71 owing to the inclusion of the balance in the hands of the Cantonment Officers not shown in the accounts of that year.

II.—ACCOUNT of TOWN and BAZAR FUNDS for 1890-91.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—										
Income from land, the property of the Funds	240	...	870	...	1,539	...	126	...	353	3,128
Stamps—										
Sale of Stamps	328	...	...	...	..	...	...	...	...	328
Excise—										
License Fees and Duties	3,869	...	...	...	...	...	...	...	...	3,869
Provincial Rates—										
Rates and Cesses on Lands	116	...	...	...	496	...	...	...	...	612
Assessed Taxes—										
Taxes upon Houses	1,474	...	1,352	...	...	31,773	19	...	148	34,766
Licenses on Trades and Professions	159	...	...	...	...	142	...	...	2	303
Chowkidari Tax	380	...	...	...	...	...	249	...	...	629
Octroi	3,433	...	...	...	...	...	...	...	...	3,433
Miscellaneous (including Taxes on Horses and Carriages)	701	...	...	...	...	...	6	...	280	987
Registration—										
Fees and Miscellaneous	59	...	...	...	...	...	...	...	...	59
Police—										
Fees, Fines, and Forfeitures	335	...	280	...	...	...	4	...	2	621
Unclaimed property	38	...	...	...	...	...	...	...	...	38
Miscellaneous (including Cattle-pound Receipts)	84	...	304	742	...	...	15	...	5	1,150
Education—										
School-fees	163	...	221	...	...	...	...	...	...	384
Miscellaneous	718	...	17	...	...	...	...	...	...	735
Medical—										
Hospital Receipts (including sale of Medicines)	...	...	77	...	...	...	32	...	53	162
Minor Departments—										
Agriculture—										
Public Gardens	38	...	...	...	...	13	...	...	1	52
Public Exhibitions and Fairs	...	...	...	...	...	398	...	...	...	398
Sanitation—										
Conservancy Tax and Fees	1,316	...	110	...	...	...	26	...	7	1,459
Sales of Manure, &c.	...	...	...	...	...	718	16	...	1	735
Interest—										
Interest on Government Securities and other Investments	1,333	...	...	...	...	39	...	...	67	1,439
Miscellaneous—										
Sales of old Materials	...	...	14	...	293	...	6	...	...	313
Sales of Land and Houses	...	...	45	...	...	...	...	...	52	97
Contributions (including Grants-in-aid from Government)	210	...	1,775	475	...	...	...	...	1,272	3,732
Rents of Houses	294	...	8,188	337	...	694	14	...	483	10,010
Sales of Fruit, Grass, &c.	103	...	...	62	...	108	17	...	139	429
Miscellaneous	599	...	1,329	5	...	1,378	58	...	166	3,535
Public Works—										
Tolls and Ferries	...	...	219	...	292	...	...	...	188	699
Miscellaneous	...	...	3	...	99	...	...	...	43	145
Deposits and Advances—										
Other Deposits and Advances	116	...	76	...	...	106	38	...	1	337
Total Receipts . Rx.	16,106	...	14,880	1,621	2,719	35,369	626	...	3,263	74,584
Opening Balance . Rx.	(a) 3,867	...	9,395	251	1,325	6,495	842	...	1,314	23,489
GRAND TOTAL . Rx.	19,973	...	24,275	1,872	4,044	41,864	1,468	...	4,577	98,073

Disbursements.										
Refunds—										
Refunds of Taxes	...	...	...	...	...	19	...	...	...	19
Miscellaneous Refunds	139	...	72	25	...	86	38	...	...	360
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	54	...	...	...	...	2,118	...	...	12	2,184
Other Collecting Establishments	284	...	130	...	29	371	7	...	52	873
General Administration—										
Establishments engaged in General Management and Accounts	859	...	838	82	...	527	14	...	559	2,879
Contributions towards Establishment in Government Offices	1,174	...	103	...	15	...	...	...	9	1,301
Law and Justice—										
Criminal Courts	405	...	...	...	...	...	...	...	...	405
Jails	51	...	...	...	...	...	...	...	...	51
Police—										
Executive Force	1,731	...	...	...	...	16,611	42	...	83	18,467
Miscellaneous (including Cattle-pounds)	50	...	49	101	...	490	59	...	5	754
Education—										
Inspection	11	...	150	...	...	...	...	...	...	161
Colleges and Schools	1,395	...	1,383	...	...	...	...	...	69	2,847
Scholarships and Prizes	...	...	81	...	...	...	...	...	...	81
Grants-in-aid	397	...	1,040	...	...	7	...	...	25	1,469
Medical—										
Professional Establishment	18	...	...	...	...	...	...	...	...	18
Hospitals and Dispensaries	178	...	1,403	11	107	307	175	...	237	2,418
Vaccination	...	...	157	...	...	690	1	...	...	848
Minor Departments—										
Public Gardens (Establishment and other Charges)	795	...	15	...	114	92	28	...	49	1,093
Cemeteries (Establishment and other Charges)	18	...	...	...	...	...	...	...	6	24
Public Fairs and Exhibitions	14	...	...	...	...	119	...	...	...	133
Conservancy (Establishment and other Charges)	1,215	...	2,717	599	105	8,235	153	...	427	13,451
Water-supply (Establishment and other Charges)	1,565	...	...	272	...	...	6	...	...	1,843
Statistical Establishments	...	...	87	...	...	9	...	...	...	96
Superannuation—										
Pensions and Gratuities	125	...	...	...	...	...	...	...	56	181
Miscellaneous—										
Rents, Rates and Taxes	2	...	...	...	...	...	...	...	...	2
Petty Establishments	62	...	2,526	...	438	6	...	...	125	3,157
Miscellaneous	1,314	...	137	...	448	224	23	...	163	2,309
Public Works—										
Supervising Establishment, Tools and Plant	151	...	266	27	...	...		...	...	
Stock not chargeable to any particular work	18	...	...	...	...	...		...	...	
Original Works—										
Buildings	100	...	824	...	...	...	182	...	3	4,980
Roads	...	...	906	...	...	...		...	194	
Other Works	1,022	...	716	548	...	...		...	21	
Maintenance and Repairs—										
Buildings	527	...	654	...	...	...		...	234	
Roads	820	...	1,567	...	...	...		...	391	
Other Works	80	...	201	...	448	...	51	...	65	11,538
Petty Construction and Repairs	271	...	...	...	402	5,827		...	...	
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	...	...	3	...	...	10	13
Other Deposits and Advances	32	...	30	...	...	35	...	...	1	98
Total Disbursements . Rx.	14,877	...	16,052	1,665	2,106	35,776	779	...	2,798	74,053
Closing Balance . Rx.	5,096	...	8,223	207	1,938	6,088	689	...	1,779	24,020
GRAND TOTAL . Rx.	19,973	...	24,275	1,872	4,044	41,864	1,468	...	4,577	98,073

(a) Exceeds the closing balance of last year by Rx. 251 owing to the inclusion of the balance of "Village Chowkidari Tax Fund" not shown in the statement for 1889-90.

III.—ACCOUNT of PORT FUNDS for 1890-91.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—									
Income from land, the property of the Funds	17,339	...	59,236	76,575	...	...	...	181	181
Excise—									
License Fees and Duties	...	...	85	85	...	...	...	...	...
Provincial Rates—									
Miscellaneous	...	...	7,195	7,195	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	30	30	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	56	56	...	...	...	...	...
Marine—									
Hire of Vessels	3,308	...	441	3,749	236	21	...	174	431
Sale-proceeds of Vessels and Stores	1,053	52	25	1,130	570	219	97	...	886
Pilotage Receipts	...	10,038	15,068	25,106	19,601	...	2,688	6,862	29,151
Other Fees and Dues	220,242	10,493	259,980	490,715	100,597	6,551	26,888	101,866	235,902
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	662	662	...	...	...	...	...
Sale of Manure, &c.	...	...	234	234	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,322	5,322	...	358	...	2,091	2,449
Interest—									
Interest on Government Securities and other Investments	3,515	...	10,411	13,926	2,913	79	997	355	4,344
Superannuation—									
Contribution towards Pensions, &c.	...	...	...	...	...	...	...	5	5
Miscellaneous—									
Sales of old Materials	451	...	...	451	...	11	...	104	115
Sales of Land and Houses	...	...	822	822	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,310	...	...	1,310	360	4,000	2,783	5,000	12,143
Rents of Houses	403	...	60,701	61,104	...	...	...	141	141
Miscellaneous	1,201	...	175,401	176,602	1,087	420	...	437	1,944
Public Works—									
Tolls and Ferries	...	...	4,243	4,243	...	24	...	5	29
Miscellaneous	29,461	...	75	29,536	5	...	2,461	...	2,466
Deposits and Advances—									
Loans from Government	438,618	...	10,000	448,618	...	6,346	...	43,863	50,209
Loans by Public Subscription	...	...	102,400	102,400	...	...	...	...	...
Sale proceeds of Investment	...	...	13,302	13,302	...	...	...	...	...
Stock Account	32,128	...	...	32,128	...	...	...	...	...
Other Deposits and Advances	9	...	20,750	20,759	29,871	...	...	6,845	36,716
Total Receipts . Rx.	749,038	20,583	746,439	1,516,060	155,240	18,029	35,914	167,929	377,112
Opening Balance . Rx.	37,330	50,685	152,476	240,491	15,637	(a) 4,771	35,033	(b) 83,898	139,339
GRAND TOTAL . Rx.	786,368	71,268	898,915	1,756,551	170,877	22,800	70,947	251,827	516,451

Disbursements.									
INTEREST—									
Interest on debt	56,262	...	206,806	263,068	4,742	...	...	10,899	15,641
REFUNDS—									
Refunds of Taxes	...	...	...	...	...	...	...	469	469
Miscellaneous Refunds	...	...	...	...	1,770	2	41	1	1,814
CHARGES OF COLLECTION OF REVENUE—									
Rates and Cess Collecting Establishments	...	...	...	...	...	...	...	13,784	13,784
Other Collecting Establishments	33,555	...	2,470	36,025	...	...	...	...	...
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	12,142	5,703	43,593	61,438	3,176	1,871	...	4,688	9,735
Contributions towards Establishment in Government Offices	...	...	125	125	360	10	...	35	405
POLICE—									
Executive Force	3,781	...	2,252	6,033	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	1,490	1,490	5,124	...	...	...	5,124
MARINE—									
Dockyard and Port Establishments	32,105	12,444	13,800	58,349	27,882	539	10,563	4,065	43,049
Pilotage Establishments	...	2,326	8,566	10,892	18,439	...	1,360	2,296	22,095
Ship and Boat Establishments	20,790	169	6,717	27,676	6,750	1,527	76	4,743	13,096
Light-houses and Light-ships	15,639	2	5,667	21,308	...	1,094	2,253	2,849	6,196
Building, purchase, and repair of Ships	14,318	...	...	14,318	5,305	6,446	...	3,252	15,003
Miscellaneous	491	26,262	12,568	39,321	13,003	1,804	2,071	...	16,878
MEDICAL—									
Professional Establishment	...	...	1,686	1,686	508	...	...	...	508
Hospitals and Dispensaries	...	...	1,059	1,059	...	3	...	...	3
MINOR DEPARTMENTS—									
Conservancy (Establishment and other Charges)	155	...	2,447	2,602	...	60	...	...	60
Water-supply (Establishment and other Charges)	...	...	3,316	3,316	...	...	...	...	...
Statistical Establishment	...	...	34	34	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	1,472	...	1,510	2,982	381	59	...	424	864
MISCELLANEOUS—									
Rents, Rates, and Taxes	11,807	...	32,730	44,537	...	15	...	...	15
Petty Establishments	...	...	...	...	...	31	...	...	31
Miscellaneous	137	...	195,676	195,813	1,190	473	...	25,601	27,264
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	2	8,610	8,612	3,804	25	787	3,686	8,302
Stock not chargeable to any particular work	...	...	5,719	5,719	...	...	...	519	519
Original Works—									
Buildings	1,938	2	35,458	37,398	7,472	...	2,792	3,941	14,205
Roads	...	...	2,350	2,350	118	...	...	...	118
Port Appliances	2,897	...	47,305	50,202	...	...	...	33,951	33,951
Other Works	447,326	...	3,807	451,133	36,369	356	...	5,247	41,972
Maintenance and Repairs—									
Buildings	94	...	1,121	1,215	1,845	...	26	425	2,296
Roads	2,256	...	2,004	4,260	2,030	...	...	...	2,030
Port Appliances	7,039	...	31,807	38,846	8	...	...	4,761	4,769
Other Works	10,295	...	630	10,925	1,986	168	397	...	2,551
Petty Construction and Repairs	...	...	4,413	4,413	...	38	191	288	517
DEPOSITS AND ADVANCES—									
Repayment of loans from Government	13,543	...	10,152	23,695	930	...	...	1,209	2,139
Repayment of loans from the public	...	...	...	...	5,000	...	...	4,077	9,077
Investment in Government Securities	...	...	...	...	...	...	39,900	...	39,900
Stock account	3,331	...	...	3,331	...	...	...	...	...
Other Deposits and Advances	36,299	...	26,929	63,228	569	39	...	7,255	7,863
TOTAL DISBURSEMENTS . Rx.	727,672	46,910	722,817	1,497,399	148,761	14,680	60,457	138,465	362,363
CLOSING BALANCE . Rx.	58,696	24,358	176,098	259,152	22,116	8,120	10,490	113,362	154,088
GRAND TOTAL . Rx.	786,368	71,268	898,915	1,756,551	170,877	22,800	70,947	251,827	516,451

(a) Exceeds the closing balance of last year by Rx. 82 owing to some adjustments in the Chittagong Port Fund not included in the accounts of that year.
(b) Exceeds the closing balance of last year by Rx. 31 for correction of balance.

IV.—ACCOUNT of MISCELLANEOUS FUNDS for 1890-91.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	...	...	19,149	...	6,000	...	...	...	...	25,149
EXCISE—										
License Fees and Duties	10,149	...	...	...	...	...	...	...	...	10,149
PROVINCIAL RATES—										
Miscellaneous	260	...	...	..	...	...	...	...	...	260
REGISTRATION—										
Fees and Miscellaneous	.	...	79	...	...	...	...	...	...	79
POLICE—										
Fees, Fines, and Forfeitures	...	226	...	..	...	...	...	...	36	262
Miscellaneous (including Cattle-pound Receipts)	160		...	...	...	...	944	...	...	1,104
MARINE—										
Hire of Vessels	...	...	...	...	1,386	...	...	...	...	1,386
Other Fees and Dues	...	...	...	...	6,517	..	...	...	1,799	8,316
EDUCATION—										
School-fees	603	...	3,354	...	472	...	...	16,917	...	21,346
Miscellaneous	...	...	902	...	...	...	...	1,375	...	2,277
INTEREST—										
Interest on Government Securities and other Investments	165	...	222	402	8,328	96	821	698	400	11,632
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	11	...	...	...	..	11
Contributions (including Grants-in-aid from Government)	100	...	7,906	...	974	1,171	...	...	14,236	24,387
Rents of Houses	54	...	...	...	363	...	...	...	...	417
Sales of Fruit, Grass, &c.	...	...	70	...	...	...	...	...	...	70
Miscellaneous	25	...	48	...	3,136	946	1,496	...	384	6,035
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,895	...	...	...	...	12,895
Miscellaneous	2	...	...	...	...	...	12,071	...	...	12,073
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	1,770	1,770
Other Deposits and Advances	...	...	...	..	...	11	...	...	266	277
TOTAL RECEIPTS . *Rx.*	11,518	226	31,730	402	40,582	2,224	15,332	18,990	18,891	139,895
OPENING BALANCE . *Rx.*	209	740	3,703	584	16,796	3,148	6,423	3,426	(a)1,436	36,465
GRAND TOTAL . *Rx.*	11,727	966	35,433	986	57,378	5,372	21,755	22,416	20,327	176,360

Disbursements.										
Interest—										
Interest on debt	...	...	...	...	751	...	...	...	...	751
Refunds—										
Refunds of Taxes	...	...	...	...	...	...	...	...	146	146
Miscellaneous Refunds	...	...	200	...	96	1,192	...	5	...	1,493
Charges of Collection of Revenue—										
Excise Establishments	121	...	267	...	...	...	...	...	...	388
Other Collecting Establishments	...	...	2,823	...	2,796	...	...	...	...	5,619
General Administration—										
Establishments engaged in General Management and Accounts	...	...	984	...	2,216	...	...	838	1,372	5,410
Contributions towards Establishment in Government Offices	...	...	180	...	114	...	...	...	15	309
Police—										
Executive Force	...	113	...	...	137	2,090	...	...	9,285	11,(a)625
Miscellaneous (including Cattle-pounds)	170	...	..	...	...	...	786	...	...	956
Marine—										
Dockyard and Port Establishments	...	...	...	...	2,746	...	...	...	...	2,746
Ship and Boat Establishments	...	...	...	...	2,584	...	...	...	...	2,584
Buildings, Purchase, and Repair of Ships	...	...	...	...	388	...	...	...	...	388
Education—										
Inspection	...	...	...	...	...	...	...	...	30	30
Colleges and Schools	876	...	8,274	...	5,437	...	...	11,754	...	26,341
Scholarships and Prizes	11	...	60	140	1,452	...	...	...	...	1,663
Grants-in-aid	125	...	...	37	...	...	...	...	...	162
Miscellaneous	...	...	...	...	...	...	...	343	...	343
Medical—										
Hospitals and Dispensaries	...	...	...	...	3,438	...	...	...	...	3,438
Vaccination	...	...	...	...	...	...	...	...	24	24
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	...	...	635	...	...	...	...	635
Superannuation—										
Pensions and Gratuities	...	...	...	...	5	...	...	...	1,114	1,119
Miscellaneous—										
Rents, Rates, and Taxes	..	...	...	...	231	...	...	181	...	412
Miscellaneous	9,264	...	16,987	1	9,412	...	1,511	2,003	1,637	40,815
Public Works—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	}	42	...	}
Original Works—										
Buildings	...	...	...	...	251	...	} 10,796	7	...	} 12,350
Roads	...	...	...	...	...	...	}	...	1,249	}
Other Works	...	...	...	...	5	...	}	...	...	}
Maintenance and Repairs—										
Buildings	...	...	...	...	876	...	...	164	..	1,040
Roads	...	..	...	146	2,193	...	...	...	..	2,339
Other Works	...	...	...	...	2,655	...	...	...	..	2,655
Petty Construction and Repairs	38	...	...	...	400	...	...	...	...	438
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	...	310	...	441	3,124	608	4,483
Stock Accounts	...	...	...	...	1,602	...	...	...	...	1,602
Other Deposits and Advances	...	...	22	...	220	164	...	...	71	477
Total Disbursements . Rx.	10,605	113	29,797	324	40,950	3,446	13,534	18,461	15,551	132,781
Closing Balance . Rx	1,122	853	5,636	662	16,428	1,926	8,221	3,955	4,776	43,579
GRAND TOTAL . Rx.	11,727	966	35,433	986	57,378	5,372	21,755	22,416	20,327	176,360

(a) Exceeds the closing balance of last year by Rx. 519 owing to the inclusion of the balance of "Mounted Police Funds" not shown in the statement for 1889-90.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1890-91.

ACCOUNT

OF

MUNICIPALITIES FOR 1890-91.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1890-91.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Balance in hand at the close of last year	12,704	(a)35,089	64,242	(b)1,806	18,249	(b)31,827	(b)58,.88	(b)85,016	58,292	(b)48,820	30,928	(b)138,455	583,516
Revenue.													
A.—Municipal Taxes—													
1.—Octroi	23,681	74,789	...	...	...	...	200,896	231,757	...	...	125,600	147,727	804,450
2.—Assessed Taxes— (e.g., Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear Collections for the previous year	} 1,410	67	...	} 733	70,922	35,902	7,980	...	377	1,563	3,499	3,658	} 276 597
Collections for the current year		9,200	15,015				13,885	515	6,684	14,926	69 643	20,444	
Penalties	32	5	...				58	...	28	5	...	46	
3.—Tax on Houses and Lands	456	3,064	63,310	3,007	154,872	108,777	2,105	11,614	37,165	51,168	169,028	42,718	647,224
4.—Tax on Vehicles	} 22	187	684	} 420	21,179	16,942	2,005	453	4,469	8,937	} 38,044	8,463	} 113,056
5.—Tax on Animals		...	7				643	1,634	2,147	5,441		1,079	
6.—Tolls, &c.	...	2,585	3,748	2,083	32,554	34,145	3,841	1,665	10,035	33,201	1,240	25,318	150,415
7.—Water Rate	100	2,790	18,636	785	89,542	2,607	...	110	14,560	500	114,920	8,203	252,753
B.—Miscellaneous Receipts—													
1.—Realizations under special Acts	651	3,589	5,219	1,688	5,064	10,953	6,692	618	...	1,609	...	2,946	39,029
2.—Proceeds of Lands, &c.	115	20	24	...	11,891	988	1,811	8,122	680	3,503	9°2	7,404	35,540
3.—Income derived from Markets, &c.—(Rents, fees, sale of refuse, &c.)	1,840	5,365	75,736	2,295	19,695	11,255	15,128	4,489	1,482	8,868	23,308	14,734	184,195
4.—Conservancy and Road cleaning—(Fees, sale-proceeds of night-soil, street-refuse, &c.)	970	401	641	253	559	1,617	6,691	11,664	936	1,719	348	8,714	34,5'3
5.—Municipal Fines	335	499	1,249	98	3,472	3,347	2,333	1,269	649	721	757	1,387	10.1.6
6.—Premium on Loans	...	...	...	...	11,772	493	162	...	251	...	12,011	82	24,771
7.—Sundries—(Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	5,683	10,877	97,561	1,590	19,599	26,202	50,072	80,619	18,372	45,017	38,749	63,014	457,355
Total Revenue . Rs.	35,295	113,438	281,830	12,952	441,121	253,228	314,302	354,529	98,135	177,118	598,129	355,937	3,036,014
C.—Debt.													
1.—Loans (a) From Government	2,747	10,000	4,200	...	...	11,000	115,087	23,733	...	4,960	...	42,270	213,997
1.—Loans (b) Raised in the open market	...	...	...	...	300,850	...	40,000	(c) 20	5,000	...	610,100	14,580	970,550
2.—Deposits—(Contractors, salaries unpaid, &c.)	415	294	5,975	8	11,005	3,942	8,360	54	20,292	17,094	1,154,322	16,811	1,238,572
3.—Advances	2,124	5,217	77,899	135	225,393	13,909	35	16	4,530	503	201,509	5,975	537 245
4.—Realizations of Sinking Fund for repayment of Loans	...	...	...	...	2,840	...	...	153	3,061	57	50	208	6,369
5.—Sale proceeds of investment &c.	...	...	...	...	18,850	348	...	43,179	...	...	...	14,100	76,477
Total Receipts . Rs.	40,581	128,949	369,904	13,095	1,000,059	282,427	477,784	421,684	131,018	199,732	2,564,110	440,881	6,079,224
GRAND TOTAL . Rs.	53,285	164,038	434,146	14,901	1,018,308	314,254	535,872	506,700	189,310	248,552	2,595,038	588,336	6,662,740

Disbursements.

Expenditure.

A.—General Establishment—													
1.—Office Establishment, Inspection, Honorary Magistrate's Establishment, &c.	1,497	3,673	21,160	1,182	32,234	16,869	10,774	17,250	4,135	9,586	20,120	19,082	157,562
2.—Collection of Municipal Taxes (Establishment, purchase of account books and papers, money boxes, repairs to outposts, &c.)	5,314	7,992	7,672	442	12,132	13,544	29,425	28,421	4,568	5,761	22,385	19,110	156,766
B.—Public Safety—													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	1	50	3,512	8	2,603	3,799	128	755	220	111	12,929	3,492	27,608
2.—Lighting (Establishment, purchase of lamps and oil, repairs, &c.)	564	757	9,364	195	33,301	14,236	13,055	6,209	3,007	8,332	30,388	17,935	137,343
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,046	...	11,071	282	...	1,119	41,558	51,332	..	...	25,829	255	·134,492
C.—Public Health—													
1.—Buildings and other works—(Erection of slaughter-houses, latrines, &c.)	106	2,517	13,315	348	114	1,087	6,178	3,038	35	5,560	4,005	5,985	42,288
2.—Repairs (to market, dispensary, &c.)	71	1,284	4,350	...	...	...	2,246	1,747	437	2,497	1,563	2,722	16,917
3.—Maintenance of Medical Institutions—(Dispensary Establishment, purchase of medicines, &c.)	1,382	8,416	21,676	696	3,573	24,078	8,686	28,736	1,601	21,941	4,504	16,033	141,322
4.—Vaccination Establishment	73	139	1,939	87	1,501	1,705	1,586	2,834	1,072	1,796	1,526	1,893	16,151
5.—Water-Works — Capital Outlay	1,965	14,114	457	28	102,398	11,217	169,070	67,512	1,074	3,018	397,869	46,396	815,118
5.—Water-Works — Establishment, repairs	97	5,245	6,195	1,103	32,918	3,409	5,999	4,904	5,065	3,381	17,638	13,083	99,037
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	299	322	4,119	...	...	...	4,917	5,495	1,324	144	7,255	8,325	32,200
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	167	5,327	23,065	...	...	...	16,811	8,736	18,759	7,827		24,605	
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	5,554	15,389	8,951	3,176	94,662	74,840	48,486	34,012	16,051	33,575	112,664	39,434	592,377
Refunds, &c., of fines or over-assessment	...	57	...	...	...	...	55	174	...	...	...		
Remissions of Cess	...	...	...	...	...	...	...	...	...	...	...	900	900
9.—Drainage Works — Capital Outlay	...	501	2,151	108	11,081	2,777	3,523	10,328	6,416	1,159	46,213	5,294	90,451
9.—Drainage Works — Establishment, repairs	46	522	13,865	362	13,406	6,038	3,017	3,226	642	1,037	23,574	2,198	67,933
10.—Other Measures—													
(a) Markets and Slaughter-houses (Establishment, Contingencies)	...	235	9,288	335	2,470	1,244	834	689	452	961	10,502	2,775	29,785
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.	1,265	510	1,690	13	1,240	1,137	4,741	10,887	1,436	490	8,781	4,998	37,188
11.—Contributions	169	624	...	...	...	...	2,513	409	7,135	1,700	...	288	12,838
D.—Public Instructions—													
Contributions to Schools	2,180	9,788	23,186	543	897	11,625	12,177	49,924	1,018	25,575	6,865	56,232	200,070
E.—Public Convenience—													
1.—Public Works (Establishment)	203	805	11,461	540	3,661	5,782	3,507	3,353	2,609	2,658	10,616	2,311	47,506
(a) New Works	3,945	3,226	45,006	2,930	192,565	47,793	21,174	20,224	777	6,874	20,291	26,235	584,874
(b) Repairs	1,949	9,685	21,384				37,162	23,461	17,225	19,102	40,496	23,370	
2.—Survey of land	...	28	1,616	...	231	952	120	277	...	96	...	1,391	4,711
3.—Other charges (Printing, rewards, &c.)	127	482	295	12	1,135	1,640	1,317	1,309	659	3,781	19,225	7,627	37,609
4.—Contributions	214	2,213	2,511	...	2,867	623	13,833	292	...	918	...	2,600	26,068
F.—Miscellaneous	4,368	20,321	1,803	737	6,981	12,185	3,524	20,164	2,785	7,461	12,630	11,089	104,048
Total Expenditure . Rs.	34,602	114,222	271,102	13,127	552,870	257,699	466,413	405,698	98,502	175,341	857,868	365,718	3,613,162
Carried forward . Rs.	34,602	114,222	271,102	13,127	552,870	257,699	466,413	405,698	98,502	175,341	857,868	365,718	3,613,162

(a) The closing balance was understated in last year's Statement. (b) Differs from last year's closing balances for corrections since made. (c) Unauthorized loan repaid in 1891-92.

ACCOUNT of MUNICIPALITIES for 1890-91—*continued.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
					Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	34,602	114,222	271,102	13,127	552,870	257,699	466,413	405,698	98,502	175,341	857,868	365,718	3,613,168
G.—Debt.													
1.—Loans—(Instalments paid during the year)	469	1,970	7,319	62	51,654	1,119	1,948	7,809	...	889	29,250	8,440	110,929
Interest {Previous years	...	174	..	...	...	26	11	1,528	365	42	3,870	304	6,320
Interest {Current year	527	2,753	21,992	69	95,474	1,341	10,081	11,371	11,685	1,215	117,126	9,651	283,285
2.—Investments in Government Securities	...	1,567	...	...	941	150	738	1,352	...	165	279,284	17,738	301,935
3.—Deposits (salaries attached, contractors, &c.)	449	292	19,668	...	10,244	3,306	419	210	19,858	15,694	1,085,448	14,147	1,169,735
4.—Advances (on account of Departmental Works, &c.)	1,035	4,282	22,660	87	230,661	14,138	24	88	2,477	1,351	184,158	10,036	470,997
5.—Payments to Sinking Funds	...	...	8,715	30	14,750	379	...	603	5,105	432	5,018	2,010	37,042
Total Disbursements . *Rs.*	37,082	125,260	351,456	13,375	956,594	278,158	479,634	428,659	137,992	195,129	2,562,022	428,044	5,993,405
Closing Balance . *Rs.*	16,203	38,778	82,690	1,526	61,714	36,096	56,238	78,041	51,318	53,423	33,016	160,292	669,335
GRAND TOTAL . *Rs.*	53,285	164,038	434,146	14,901	1,018,308	314,254	535,872	506,700	189,310	248,552	2,595,038	588,336	6,662,740

Memorandum of Liabilities and Claims.	India.	Central Provinces.	Burma.	Assam.	Bengal Presidency Corporation.	Bengal District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras Presidency Corporation.	Madras District Municipalities.	Bombay Presidency Corporation.	Bombay District Municipalities.	Total.
Liabilities—													
Balance of Loans	12,932	73,030	408,918	1,298	2,125,477	39,263	283,967	299,696	287,000	25,183	3,243,187	221,985	7,021,936
Less amount made over to Sinking Funds	...	...	8,715	30	49,260	1,054	...	10,450	80,490	1,897	29,388	7,236	188,520
Net Balance of Loans	12,932	73,030	400,203	1,268	2,076,217	38,209	283,967	289,246	206,510	23,286	3,213,799	214,749	6,833,416
Deposits	2	12	3,726	7	10,774	3,106	9,555	...	34,165	22,138	140,128	10,820	234,433
	12,934	73,042	403,929	1,275	2,086,991	41,315	293,522	289,246	240,675	45,424	3,353,927	225,569	7,067,849
Claims—													
Advances recoverable	380	574	9,564	72	22,952	14,138	113	36	64,889	4,635	136,885	1,843	256,081
Net Amount of Debt . *Rs.*	12,554	72,468	394,365	1,203	2,064,039	27,177	293,409	289,210	175,786	40,789	3,217,042	223,726	6,811,768

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India.							
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889 .	12,500	10,185	...	...	469
Quetta Do.	Water Works . .	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,747	2,747	...	2,747	...
Mhow Cantonment Committee.	Mhow Water Works .	G. I. F. D. No. 1957, dated 15th July 1886 . . .	20,000	} 24,709	...	12	1,042
		G. I. F. D. No. 2975, dated 5th June 1888 . .	1,000				
		G. I. F. D. No. 310, dated 17th January 1889 . .	6,009				
		G. I. F. D. No. 6145, dated 6th December 1889 . .	2,991				
		Total India .	45,247	37,641	...	2,759	1,511
Central Provinces.							
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, &c.	C. C.'s R. No. $\frac{6112}{315}$, dated 15th October 1889 . . .	30,000	29,530	...	10,000	470
Jubbulpore Do. .	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879 . G. I. H. D. No. 131, dated 28th November 1884 . .	} 61,000	...	43,500	...	1,500
		Total Central Provinces	91,000	29,530	43,500	10,000	1,970
Burma							
Rangoon Municipality.	Water Works . .	G. I. F. D, No. 2801, dated 27th August 1877 . .	39,000	17,091	...	...	3,028
	Ditto . . .	G. I. F. D. No. 3135, dated 7th October 1888, and F. D. No 453, dated 24th January 1883	110,000	...	72,500	...	...
	Drainage Scheme .	G. I. F. D. No. 3470, dated 27th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889 .	300,000	...	300,000	...	...
Prome Do.	Water Works . .	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	20,000	9,805	...	...	4,013
Kyaukpyu Do.	Construction of Bazar.	C. C.'s No. 900-6A.M., dated 27th January 1890 . .	1,000	1,000	...	...	...
Minbu Do.	Ditto . . .	C. C.'s No. 122-10 U. M., dated 6th June 1889 . .	700	544	...	...	156
Pokokku Do.	Ditto . . .	Ditto . . .	2,400	2,400	...	...	...
Monywa Do.	Ditto . . .	G. I. F. D. No. 5291, dated 15th October 1889 .	1,500	1,378	...	...	122
Yosagyo Do.	Ditto . . .	C. C.'s No. 82-64 U. M., dated 2nd December 1890 .	500	500	...	500	...
Mergui Do.	Ditto . . .	C. C.'s No. 123-14 T. M., dated 10th June 1890 . . .	200	200	...	200	...
Pyinmana Do.	Ditto . . .	C. C.'s No. 723-17. U.M., dated 19th December 1889 .	3,500	3,500	...	3,500	...
Moulmein Port Fund.	Construction of Wharves, &c.	G. I. F D. No. 2232, dated 30th July 1885 . .	8,000	5,338	...	...	930
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886 . . .	89,404	...	84,404	..	5,000
		Total Burma .	576,204	41,756	456,904	4,200	13 240
Assam.							
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	1,118	...	...	62
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	...	180	...	...
		Total Assam .	1,700	1,118	180	...	62

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Bengal. Calcutta Municipality.	Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	783,120	580,057	...	...	21,104
	Extension of Water-supply and Drainage.	B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882; B. G. No. 459, dated 26th February 1883; B. G. Notification, dated 11th March 1883; B. G. Notification, dated 30th June 1884; B. G. Notification, dated 17th June 1885; B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886; B. G. No. 3654, dated 20th August 1887; B. G. No. M. $\frac{3L}{1}$-3, dated 28th February 1889; B. G. No. M. $\frac{3L}{1}$-10, dated 26th September 1889; G. I. No. 2313, dated 9th May 1890	2,147,910	...	1,545,420	300,850	30,550
Darjeeling Do.	Water Works	F. D. No. 934, dated 17th February 1877	4,000	2,340	...	...	194
	Ditto	B. G. No. $\frac{T.}{109}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882	6,000	...	2,500	...	350
Burdwan Do.	Water Works	B. G. Notifications, dated 26th February 1883 and 11th July 1886	12,500	...	9,100	...	500
Howrah Do.	Construction of Portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notifications, dated 11th February 1886 and 8th July 1886	10,000	...	5,700	...	...
Bhagulpur Do.	Water Works	F. D. No. 3674, dated 7th July 1888	5,000	...	5,000	...	...
Dacca Do.	Ditto	B. G. No. M $\frac{3L}{3}$-17, dated 3rd December 1889	12,500	12,500	...	9,500	...
Bali Do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885	798	...	548	...	50
Suri Do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888	100	...	75	...	25
Rajshahye Do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$ 6, dated 22nd April 1890	1,500	750	...	750	...
Faridpur Do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$ 6, dated 12th August 1890	500	500	...	500	...
Commillah Do.	Excavation of Tank and Compensation for Lands acquired.	B. G. No. M. $\frac{3L}{13}$ 7, dated 4th September 1890	250	250	...	250	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	534,035	413,597	...	...	13,543
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886	2,194,566	2,194,566	...	438,618	...
	Improvement of the Port of Calcutta.	B. G Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	...	600,000	...	...
		Carried forward	6,489,279	3,381,060	2,168,343	750,468	66,316

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	6,489,279	3,381,060	2,168,343	750,468	66,316
BENGAL—*contd.*							
Chittagong Port Fund.	For Purchase of a Pilot Brig.	F. D. No. $\frac{2\,L}{10}$ S, dated 14th January 1890 . . .	14,500	6,346	...	6,346	...
Dinagepur District Board.	Bridging Roads .	B. G. No. M. L. $\frac{2\,L}{1}$ 27, dated 10th July 1890 . . .	20,000	4,000	...	4,000	...
Julpaiguri Do.	Construction of Bridges	B. G. No. M. $\frac{2\,L}{3}$ 11, dated 21st October 1890 . .	2,500	2,500	...	2,500	...
Patna Do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2\,D}{2}$ 13, dated 16th October 1890 . . .	8,000	4,000	...	4,000	...
		TOTAL BENGAL .	6,534,279	3,397,906	2,168,343	767,314	66,316
N.-W. P. AND OUDH.							
Naini Tal Municipality.	Drainage Scheme .	Government N.-W. P. No. 102A (Municipal), dated 16th March 1876 . . .	2,500	2,147	...	...	...
	Protective Works .	G. I. F. D. No. 2672, dated 31st August 1881 . .	15,000	9,945	...	...	500
Saharanpur Do.	City Minor Drainage Scheme.	Board of Revenue N.-W. P. No. $\frac{371}{X-8}$, dated 9th March 1886	2,500	...	1,000	...	300
Dehra Do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . . .	1,200	...	800	...	100
Mussoorie Do.	Conservancy Scheme .	Government N.-W. P. No. $\frac{1670}{XI-596}$, dated 12th October 1887	1,500	...	1,200	...	100
Bareilly Do.	Repairs to Serais .	Board of Revenue No. $\frac{35}{X-2}$, dated 10th January 1887 .	800	...	...	...	200
Bara Banki Do.	Construction of Godowns.	Government N.-W. P. No. $\frac{1985}{XI-245A}$, dated 12th September 1889	150	...	...	...	150
Lakhimpur Do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885 . . .	300	...	100	...	40
Partabgarh Do.	Construction of a Pucka Well.	Government N.-W. P. No. 913, dated 1st November 1882, and No. 65, dated 4th January 1883 .	100	...	9	...	16
Agra Do.	Water Works Project	Government N.-W. P. No. $\frac{2505}{X-38}$, dated 29th April 1889 . Government N.-W. P. No. $\frac{556}{X-32}$, dated 27th January 1890 . Government N.-W.P. No. $\frac{2584}{X-210}$, dated 19th April 1890 .	100,000	100,000	...	32,600	...
Allahabad Do.	Ditto ditto .	Government N.-W.P. No. $\frac{2505}{X-38}$, dated 29th April 1889 . Government N.-W.P. No. $\frac{2584}{X-23}$. dated 19th April 1890 . Government N.-W.P. No. $\frac{5862}{X-21}$, dated 8th September 1890 . Government N.W.-P. No. $\frac{1352}{X-77}$, dated 6th March 1891 . Government N.-W.P. No. $\frac{1941}{X-77}$, dated 30th March 1891 .	122,500	122,500	...	82,400	...
		Carried over .	246,550	234,592	3,109	115,000	1,406

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891. To Government	To the Public.	Transactions during 1890-91. Borrowed.	Repaid.
			Rx.	Rx.	Rx.	Rx.	Rx.
N.-W. P. & Oudh—*contd.*		Brought forward	246,550	234,592	3,109	115,000	1,406
Benares Municipality.	Water Works Project	Government N.-W. P. No. $\frac{1267}{X-58}$, dated 24th February 1890	5,000	5,000	...	...	...
		Government N.-W.P. No. $\frac{1584}{X-210}$, dated 19th April 1890	40,000	...	40,000	40,000	...
Meerut Do.	Land acquired for branch Railway Line to Kaisarganj.	Government N.-W.P. Nos. 2607 and $\frac{2611}{X1-108}$, dated 15th and 26th November 1890	1,807	1,266	...	87	542
		Total N.-W. P. and Oudh	293,357	240,858	43,109	155,087	1,948
Punjab.							
Delhi Municipality.	Water Works	Government. Punjab, No. 892, dated 6th November 1890	60,000	2,512	...	2,512	...
Simla Do.	Ditto	G. I. F. D. Nos. 3328 and 126, dated 22nd January 1879 and 16th September 1881	70,000	51,843	...	...	1,878
	Town Hall	G. I. F. D. Nos. 3818 and 1144, dated 22nd October 1886 and 6th March 1889	20,000	18,444	...	...	390
	Ditto	G. I. F D. No. 3175, dated 1st September 1884	15,000	...	15,000	...	...
Lahore Do.	Water Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	177,500	166,756	...	...	2,041
Rawul Pindi Do.	Water Works	G. I. Telegram, dated 23rd February 1887	13,100	...	11,700	...	700
Peshawar Do.	City Water-supply Scheme.	G. P. No. 110, dated 6th February 1889	15,000	15,000	...	...	...
Edwardesabad Do.	City Extension	G. P. Nos. 280 and 856, dated 2nd May and 28th October 1890	3,500	700	...	3,500	2,800
Dera Ghazi Khan Do.	River Protective Works	G. P. No. 499, dated 9th July 1890	23,400	17,721	...	17,721	...
		Total Punjab	397,500	272,976	26,700	23,733	7,809
Madras.							
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	143,000	143,000	...	...	...
	Drainage of Black Town.	M. G. F. No. 2505, dated 23rd December 1881	10,000	...	10,000	...	...
		M. G. F. No. 363, dated 15th February 1883	30,000	...	30,000	...	...
		M. G. F. No. 487, dated 9th March 1885; M. G. No. 11M., dated 10th April 1885; M. G. No. 458M., dated 3rd September 1885	30,000	...	30,000	...	...
		M. G. F. No. 1562M, dated 18th October 1890	5,000	...	5,000	5,000	...
		M. G. No. 765M., dated 11th August 1887	10,000	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888	15,000	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889	15,000	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 1427M., dated 25th October 1889	2,000	...	2,000	...	...
	Purchase of the Smithfield Market	M. G. F. No. 1699, dated 5th September 1879	2,000	...	2,000	...	...
	Extension of Water-supply.	M. G. F. No. 2505, dated 23rd December 1881	25,000	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. F. No. 233, dated 12th April 1889	1,400	1,034	...	610	185
Cuddapa Do.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	5,000	...	4,900	...	...
		Carried over	293,400	144,034	148,900	5,610	185

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891. To Government.	Total Amount owing on 31st March 1891. To the Public.	Transactions during 1890-91. Borrowed.	Transactions during 1890-91. Repaid.
			Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*
MADRAS—*contd.*		Brought forward .	293,400	144,034	148,900	5,610	185
Coonoor Municipality.	Construction of a Slaughter House.	G. I. H. D. Nos. 126 & 2, dated 21st October 1884 and 9th January 1886 . .	700	...	700	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. F. No. 1792, dated 8th September 1875	725	178	...	...	31
	Construction of Drainage Works.	M. G. F. No. 184, dated 13th March 1891	1,000	1,000	...	1,000	...
Ootacamund Do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886 . .	6,000	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. No. 397, dated 28th April 1875, and M. G. F. No. 1761, dated 3rd September 1875	1,242	421	...	...	73
Madura Do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 . . .	500	...	500	...	..
	Water-supply . .	Ditto ditto .	500	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 25th June 1886	2,700	...	2,700	...	...
Kombhakonam Do.	Construction of Drains	M. G. F. No. 101, dated 13th February 1890 . .	6,000	2,000	...	...	...
Mangalore Do.	Construction of a building for the storage of Petroleum.	G. I. H D. No. 158, dated 10th December 1886 . .	700	...	600	...	...
Vizagapatam Do.	Construction of an Iron Pontoon Bridge	M. G. No. 522 M., dated 4th May 1889 . .	2,500	...	1,500		500
Calicut Do.	Railway extension to Calicut.	M. G. F. Nos. 867, dated 6th December 1889, and 53, dated 15th January 1891	3,000	2,900	...	3,000	100
Mayavaram Do.	Construction of two markets and a School Building.	M. G. F. Nos. 91, dated 3rd February 1891, and 180, dated 11th March 1891 .	850	350	...	350	...
Madras Harbour Trust.	Construction of Madras Harbour.	Madras Act II of 1886, secs. 29 and 30, and M. G. Marine, No. 320, dated 18th June 1886 . .	465,464	425,424	...	74,701	10,000
Calicut Local Fund Board.	Completion of the Tamrachai Ghat Road and Approach in Wynaad	G. I. F. D. No. 926, dated 7th February 1874 . . .	8,900	1,400	...	...	467
Tellichery Do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875. . .	6,000	2,431	...	...	300
Saidapet Do.	Construction of an Iron Girder Bridge across the Kartaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876 . .	19,979	9,619	...	...	1,057
		TOTAL MADRAS .	820,160	589,757	161,400	84,661	12,713
BOMBAY.							
Bombay Port Trust.	Value of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879 . .	2,117,075	2,053,587	...	...	5,102
	Value of certain Government properties held by the Trust.	Ditto ditto . .	84,468	57,523	...	...	5,049
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	616,104	...	...	...
	Dock Extension Works	G. I. F. D. No. 4484 of 4th December 1886; G. I. F. D. No. 3457, dated 27th June 1888, No. 6914, dated 31st December 1888, No. 4511, dated 18th September 1890, and No. 604, dated 5th February 1890 . .	940,000	878,622	...	10,000	...
	Purchase of Fore shore Properties.	Section 30 of Act VI of 1879 .	754,280	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	...	143,588		...
		Carried over	5,415,823	3,605,836	897,868	10,000	10,151

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward	5,415,823	3,605,836	897,868	10,000	10,151
BOMBAY—*contd.*							
Bombay Port Trust.	Completing Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000				
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	...	243,300	102,400	...
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889	82,300				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M of 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	71,150				
	Ditto	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. Nos. 375C. W. and 1096, dated 1st July 1886	155,000	218,784	...	43,863	1,209
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty	G. R. No. 1154, dated 27th March 1884	100,000	...	24,800	...	900
	Construction of a Pier at Keamari.	G. R. Nos. 1942 and 2465 of 5th June and 12th July 1890	40,000	...	4,766	...	3,177
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	...	3,383	...	258
Ahmedabad Do.	Construction of a bridge over the Sabarmate river.	G. R. F. D. No 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890	3,400	1,700	...	1,700	...
Bijapur Do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879	5,000	2,960	...	...	241
Broach Do	To bear a portion of the cost of the Hope Bridge on the River Tapti at Surat.	G. I. H. D. No. 104 of 27th June 1878	6,000	...	...	...	317
Ratnagiri Do.	Construction of the Amba Ghat Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878	20,050	5,697	...	...	343
Surat Do	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874	35,000	13,848	...	...	1,991
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	...	4,000	...	4,000
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888	373,005	271,037	...	...	6,534
	Construction of new Water Works.	G. I. No. 3028, dated 20th December 1875. Bill No. 3 of 1876. Act II of 1880. Act III of 1888.	360,000				
	Carrying out the Surface Drainage.		60,000				
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		127,000	467,100	...	...	14,166
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		37,000				
		Carried over	7,276,728	4,586,962	1,368,117	157,963	43,287

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward	7,276,728	4,586,962	1,368,117	157,963	43,287
Bombay Municipality.	Construction of Over-bridge.	G. R. No. 205, dated 28th January 1868.	27,864				
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1807	47,647	...	400	...	50
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868	98,289				
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	...	389,900	...	5,100
	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 12,300.	G. R. No. 361, dated 12th February 1886. G. R. No. 1008, dated 16th March 1886. G. R. No. 1930, dated 31st May 1886. G. R. No. 2876, dated 21st September 1887. G. R. No. 3978, dated 21st July 1888. G. R. No. 4193, dated 8th October 1889. G. R. No. 3392, dated 13th August 1890	1,220,000	...	1,220,000	250,000	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878	269,400	...	234,400	...	3,400
	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888	70,000	...	70,000	...	...
	Ditto	G. R. No. 873, dated 16th March 1888	120,000	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water Works.	G. I. R. No. 493 of 7th September 1888; F. D. No 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	100,888	...	100,850	...	...
	Ajripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889	24,800	...	24,800	15,400	...
	Construction of various Sanitary Works.	G R. No. 3292, dated 23rd August 1890	350,080	...	344,700	344,700	...
Karachi Do.	For the following works of public utility:— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September & 4th December 1883 and 21st April 1884, respectively	50,000	...	38,750	...	400
Dharwar Do.	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876	3,600	1,701	...	...	193
Hyderabad Do.	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873	30,000	10,728	...	...	1,114
Ilkal Do.	Construction of Embankment of Water Works.	G. R. Nos. 380 of 4th February 1885 and G. R. F. D. No. 1018 of 19th April 1887	300	116	...	...	32
Jalgaon Do.	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877	7,300	1,145	...	...	628
Hubli Do.	Construction of Water Works for the town of Hubli.	G. R. F. D. No. 4020, dated 8th December 1890, G. R. No. 1010, dated 19th March 1891; G. R. F. D. No. 1078, dated 24th March 1891; G. R. F. D. No. 1173, dated 1st April 1891	19,500	5,270	...	5,270	...
Rander Do.	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. R. F. D. No. 6564 of 11th November 1874	2,000	72	...	...	144
		Carried over	10,158,396	4,605,994	3,911,917	773,333	54,348

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1891 —*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1891.		Transactions during 1890-91.	
				To Government	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward	10,158,396	4,605,994	3,911,917	773,333	54,348
BOMBAY —*contd.*							
Sangamner Municipality.	Sanitary Works	G. R. F. D. No. 2308 of 29th June 1878	600	313	...	...	31
Surat Do.	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the River Tapti.	G. I. F. D. No. 6564 of 11th November 1874; G. I. F. D. No. 2226 of 21st August 1876; G. I. F. D. No. 51 of 14th March 1878 and G. R. P. W. No. 6 of 22nd January 1879.	16,000	4,719	...	...	954
	Widening the Roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890	20,000	...	19,000	...	1,000
Godhra Do	Improvement of Roads in the City.	G. R. F. D. No. 2143, dated 3rd June 1889, and G. R. F. D. No. 2985, dated 6th August 1889	1,000	954	...	...	31
Ahmedabad Do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G R. No. 3513 of 26th December 1887	30,000	} ...	40,000	...	...
		G. R. No. 1449 of 14th May 1888	10,000				
	Drainage Works	G. R. F. D. No. 300, dated 29th January 1890, and G. R. F. D. No. 559, dated 18th February 1890	45,000	38,900	...	37,000	...
	Water Works	G. R. No. 3553, dated 19th September 1889	30,000	...	16,350	11,880	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890	5,100	...	3,400	1,700	...
Broach Do.	Watering and improving a road within the Municipal limits.	G. R. Nos. 3298, 222 and 838 of 10th September 1883, 18th January and 1st March 1884	5,500	...	...	...	150
Peun Do.	Distribution of water pipes throughout the town.	G. R No. 123 of 13th January 1885	1,000	...	650	...	50
RatnagiriCity Do	Nachna Water Works	G. R. No. 3346 of 6th November 1880	3,000	...	2,100	...	75
	Ditto	G. R. No. 2632 of 31st July 1884	1,500	...	1,500	...	...
Rajapur Do.	Water Works at Kodark.	G. R. No. 273 of 3rd July 1879	500	...	261	...	133
	Ditto	G. R. Nos. 737 and 2507 of 16th March 1886 and 26th August 1886	1,200	...	1,200	...	...
Chiplun Do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613 of 19th February 1883	3,000	...	960	...	940
Sholapur Do	Water Works	G. R. No. 3036 of 30th November 1879	19,390	...	8,400	...	1,000
Satara Do.	Extension of Water Works.	G. R. No. 3740 of 13th December 1881	30,000	...	20,040	...	999
Thana Do	Pokhran Water Works	G. R. No. 35-C.-W.-250 of 25th June 1880	1,000	...	...	...	100
	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	...	150	...	100
Junner Do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	...	1,900	...	200
Telegaon Dabhade Do.	Construction of Water Works.	G. R. No. 227 of 24th January 1883 and G. R. No. 1028 of 20th April 1887	3,320	...	2,406	...	166
Naried Do.	Construction of Latrines in the town.	G. R. F. D. No. 81 dated 10th January 1890 and G. R. F. D. No. 282 dated 26th January 1891	1,000	...	1,000	1,000	...
		TOTAL BOMBAY	10,390,806	4,650,880	4,031,234	824,913	60,277

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